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|------------------|--------|
| State | NIGER |
| Local Government | MAGAMA |
| Year | 2026 |

This is the publication of the 2026 Budget for MAGAMA Local Government, NIGER State. The budget publication contains the following graphical presentations and reports, which are based on the six segments of the National Chart of Accounts (NCOA):

| Report / Graphs | Explanation |
|--|--|
| Budget Overview (Table) | Provides a high level summary of Revenue and Expenditure by Economic segment, Expenditure by Sector, the top 10 (largest) Capital Expenditure projects and expenditure by Ward (Total Expenditure, and Capital Expenditure) |
| Budget Overview (Graph) | Provides a graphical summary of the information contained in the above tables |
| Budget Summary | Shows the inflow and out of funds by nature (Economic Segment Sub-Account Type) as well as the Fiscal Year Opening and Closing Cash Balances |
| Expenditure by Administrative Unit by Main Economic Classification (Personnel, Other Recurrent, Capital) | Shows the appropriations for the budget year for each Administrative Unit, for each of the three main expenditure classifications: Personnel (Economic Sub-Account Type 21), Other Recurrent Expenditure (Economic Sub-Account Type 22) and Capital Expenditure (Economic Sub-Account Type 23) |
| Total Revenue by Administrative Segment | Shows the amount of Revenue to be collected by each Administrative Unit |
| Total Revenue by Economic Segment | Shows the Total Revenues by nature (Economic segment) |
| Total Revenue by Fund Segment | Shows the Total Revenue by Fund source |
| Capital Receipt by Item | Provides a breakdown of capital receipt (inflows under Economic Sub-Account Types 13 (Aids and Grants) and 14 (Capital Development Fund receipt, which includes loans). If this report is blank, it means there are no envisaged capital receipts. |
| Total Expenditure by Administrative Segment | Shows the Total Expenditures by Administrative Unit |
| Personnel Expenditure by Administrative Segment | Shows Personnel Expenditure (Sub-Account Type 21) by Administrative Unit |
| Other Recurrent Expenditure by Administrative Segment | Shows Other Recurrent Expenditure (Sub-Account Type 22) by Administrative Unit. Other Recurrent Expenditure includes Overheads, Staff Loans, Grants and Contributions, Subsidies, Debt Service (Principal and Interest) and Transfer Payments as applicable |
| Capital Expenditure by Administrative Segment | Shows Capital Expenditure (Sub-Account Type 23) by Administrative Unit. Capital Expenditure is expenditure that creates a Fixed Asset (and asset that has a life of more than one year), tangible or in-tangible |
| Total Expenditure by Economic Segment | Shows the Total Expenditure by nature (Economic segment) |
| Total Expenditure by Functional Segment | Shows the Total Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations. |
| Personnel Expenditure by Functional Segment | Shows the Personnel Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations. |
| Other Recurrent Expenditure by Functional Segment | Shows the Other Recurrent Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations. |
| Capital Expenditure by Functional Segment | Shows the Capital Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations. |
| Total Expenditure by Geo-Location Segment | Shows the Total Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide |
| Personnel Expenditure by Geo-Location Segment | Shows the Personnel Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide |
| Other Recurrent Expenditure by Geo-Location Segment | Shows the Other Recurrent Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide |
| Capital Expenditure by Geo-Location Segment | Shows the Capital Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide |
| Total Expenditure by Programme Segment | Shows the Total Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes. |
| Personnel Expenditure by Programme Segment | Shows the Personnel Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes. |
| Other Recurrent Expenditure by Programme Segment | Shows the Other Recurrent Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes. |
| Capital Expenditure by Programme Segment | Shows the Capital Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes. |
| Capital Expenditure by Project | Shows Capital Expenditure by Project, including the responsible Administrative Unit, the nature of the expenditure (Economic Segment), and the Function and Programme that the expenditure contributes to |
| Total Expenditure by Administrative Unit by Economic Segment | Shows the Expenditure by nature (Economic segment) for each Administrative Unit |

Niger State - MAGAMA Local Government: 2026 Budget Overview (Original Budget)

| Revenue by Economic | 2026 Budget |
|--------------------------|-------------------------|
| Opening Balance | - |
| Statutory Allocation | 3,321,767,924.57 |
| VAT | 3,088,287,410.17 |
| Other FAAC | - |
| LG IGR | 45,000,000.00 |
| Share of State IGR | 514,087,248.27 |
| Other (Capital Receipts) | - |
| Total Revenue | 6,969,142,583.00 |

| Expenditure by Economic | 2026 Budget |
|---------------------------------|-------------------------|
| Personnel | 3,127,172,187.35 |
| Grants / Contributions to State | - |
| Other Recurrent | 424,800,000.00 |
| Capital | 3,417,170,395.65 |
| Total Expenditure | 6,969,142,583.00 |

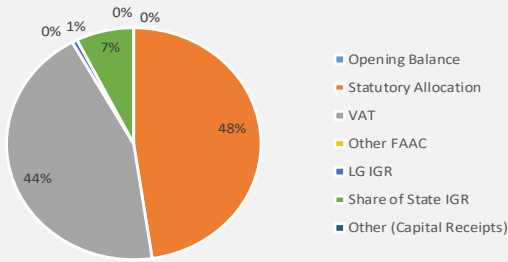
| Expenditure by Sector | 2026 Budget |
|--------------------------|-------------------------|
| Education | 2,310,028,316.77 |
| Health | 845,242,467.10 |
| Other Social | 528,651,814.51 |
| Agriculture | 214,128,435.99 |
| Other Economic | 2,032,552,428.17 |
| Administration | 1,038,539,120.47 |
| Law and Justice | - |
| Total Expenditure | 6,969,142,583.00 |

| Expenditure by Capital Project (10 Largest Projects) | Capital Expenditure |
|---|-------------------------|
| i. L.G. Contribution to Urban/Rural Renewal | 1,223,873,486.00 |
| ii. Contribution to Ward Development Projects | 240,000,000.00 |
| i. intervention to Primary Schools | 160,000,000.00 |
| ii. Intervention to PHC | 120,000,000.00 |
| xiv. Complete renovation of Central Primary School Nasko | 84,000,000.00 |
| iii. Intervention to Water Facilities | 80,000,000.00 |
| ii. Complete Renovation of District Head Palace of Auna, Nasko and Ibeto | 65,000,000.00 |
| xv. Complete renovation of LEA Primary School at Shafini | 54,000,000.00 |
| iv. Provision of 3 No. 500KVA/33KV transformer and installation materials to Sa | 50,500,000.00 |
| l. Construction of double cells box culvert at Tugan Bala village | 47,160,000.00 |
| <i>Other Capital Projects</i> | 1,292,636,909.65 |
| Total | 3,417,170,395.65 |

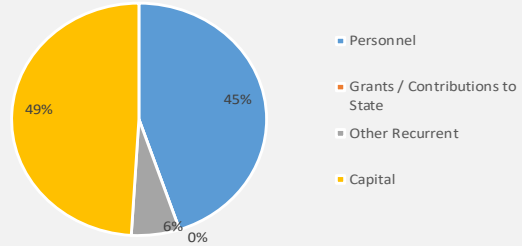
| Expenditure by Ward | 2026 Budget - Total Expenditure | |
|---------------------|---------------------------------|-------------------------|
| | Total Expenditure | Capital Expenditure |
| NASKO | - | - |
| IBELU CENTRAL | - | - |
| IBELU NORTH | - | - |
| IBELU EAST | - | - |
| IBELU WEST | - | - |
| AUNA CENTRAL | - | - |
| AUNA EAST | - | - |
| SALKA CENTRAL | - | - |
| KAWO | - | - |
| NASSARAWA | - | - |
| TUNGA JIKA | - | - |
| LG WIDE | 6,969,142,583.00 | 3,417,170,395.65 |
| OUTSIDE LG | - | - |
| Total | 6,969,142,583.00 | 3,417,170,395.65 |

MAGAMA Local Government, Niger State: 2026 Budget Overview (Original Budget)

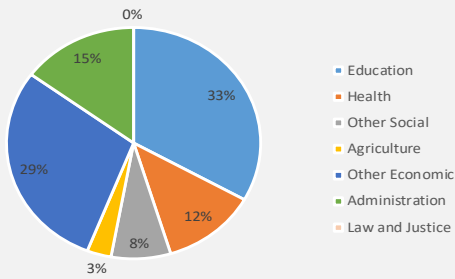
Where is the Money coming from?



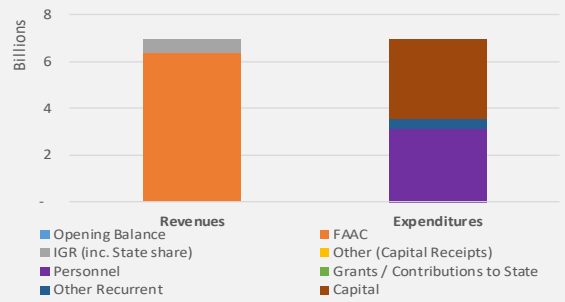
What is the Money being spent On?



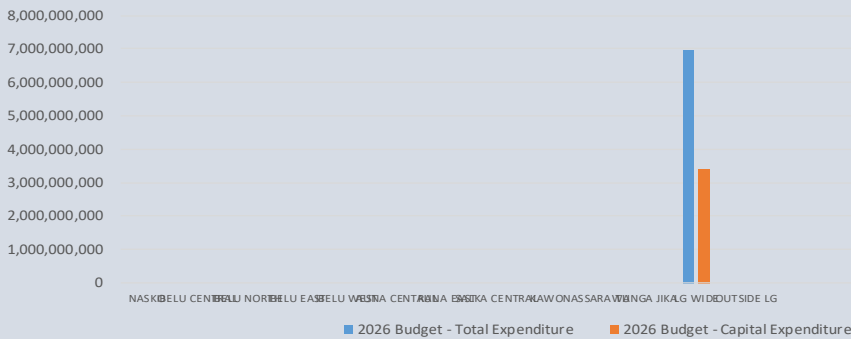
Who is Spending the Money?



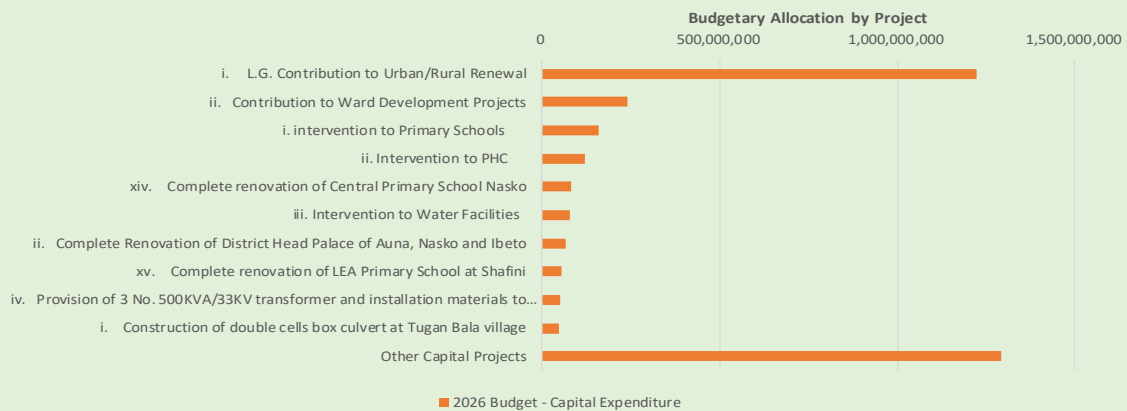
Inflows and Outflows



Where is the Money being Spent?



What Capital Projects are being Implemented (ten largest projects)?



126313 - MAGAMA Local Government, Niger State - 2026 Budget: Summary

| Item | 2024 Full Year Actuals | 2025 Approved Budget | 2025 Performance January to December | 2026 Approved Budget |
|---|-------------------------------|-----------------------------|---|-----------------------------|
| Opening Balance | | | | |
| Recurrent Revenue | 4,918,455,264.00 | 5,912,717,722.00 | 5,079,385,370.31 | 6,969,142,583.00 |
| 11 - GOVERNMENT SHARE OF FAAC | 4,154,613,488.00 | 4,898,140,209.00 | 4,948,498,790.47 | 6,410,055,334.73 |
| 12 - INDEPENDENT REVENUE | 763,841,776.00 | 1,014,577,513.00 | 130,886,579.84 | 559,087,248.27 |
| | | | | |
| Recurrent Expenditure | 851,751,649.00 | 2,839,002,985.00 | 1,396,382,672.78 | 3,551,972,187.35 |
| 21 - PERSONNEL COST | 618,201,936.00 | 2,573,525,506.00 | 1,237,694,234.78 | 3,127,172,187.35 |
| 22 - OTHER RECURRENT COSTS | 233,549,713.00 | 265,477,479.00 | 158,688,438.00 | 424,800,000.00 |
| | | | | |
| Transfer to Capital Account | 4,066,703,615.00 | 3,073,714,737.00 | 3,683,002,697.53 | 3,417,170,395.65 |
| | | | | |
| Capital Receipts | - | - | - | - |
| 13 - AID AND GRANTS | - | - | - | - |
| 14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS | - | - | - | - |
| | | | | |
| 23 - CAPITAL EXPENDITURE | 51,263,157.89 | 3,073,714,737.00 | 809,100,000.00 | 3,417,170,395.65 |
| | | | | |
| Total Revenue (including OB) | 4,918,455,264.00 | 5,912,717,722.00 | 5,079,385,370.31 | 6,969,142,583.00 |
| Total Expenditure | 903,014,806.89 | 5,912,717,722.00 | 2,205,482,672.78 | 6,969,142,583.00 |
| | | | | |
| Closing Balance | 4,015,440,457.11 | - | 2,873,902,697.53 | - |

126313 - MAGAMA Local Government, Niger State - 2026 Original Budget : Expenditure by Administrative Unit

| Code | Administrative Unit | Personnel Expenditure | Other Recurrent Expenditure | Total Recurrent Expenditure | Capital Expenditure | Total Expenditure |
|--------------------|--|-------------------------|-----------------------------|-----------------------------|-------------------------|-------------------------|
| | Total Expenditure | 3,127,172,187.35 | 424,800,000.00 | 3,551,972,187.35 | 3,417,170,395.65 | 6,969,142,583.00 |
| 01000000000 | ADMINISTRATION SECTOR | 562,742,059.81 | 181,267,060.65 | 744,009,120.47 | 294,530,000.00 | 1,038,539,120.47 |
| 01110000000 | OFFICE OF THE LG CHAIRMAN | 74,950,976.00 | 115,500,000.00 | 190,450,976.00 | 175,700,000.00 | 366,150,976.00 |
| 011100100100 | CHAIRMAN | 73,950,976.00 | 115,500,000.00 | 189,450,976.00 | 175,700,000.00 | 365,150,976.00 |
| 011100500100 | ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN | 1,000,000.00 | - | 1,000,000.00 | - | 1,000,000.00 |
| 01120000000 | LOCAL GOVT COUNCIL | 6,000,000.00 | - | 6,000,000.00 | 118,830,000.00 | 124,830,000.00 |
| 011200100100 | THE LEGISLATIVE COUNCIL | - | - | - | 118,830,000.00 | 118,830,000.00 |
| 011200700100 | COUNCIL COMMITTEES | 6,000,000.00 | - | 6,000,000.00 | - | 6,000,000.00 |
| 01610000000 | OFFICE OF THE SECRETARY TO LGC | - | 4,227,577.50 | 4,227,577.50 | - | 4,227,577.50 |
| 016100100100 | Office of the Secretary to LGC | - | 4,227,577.50 | 4,227,577.50 | - | 4,227,577.50 |
| 01250000000 | DEPARTMENT OF PERSONNEL MANAGEMENT | 481,791,083.81 | 61,539,483.15 | 543,330,566.96 | - | 543,330,566.96 |
| 012500100100 | DEPARTMENT OF PERSONNEL MANAGEMENT | 481,791,083.81 | 61,539,483.15 | 543,330,566.96 | - | 543,330,566.96 |
| 02000000000 | ECONOMIC SECTOR | 322,544,871.00 | 28,735,597.51 | 351,280,468.51 | 1,895,400,395.65 | 2,246,680,864.16 |
| 02150000000 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 117,647,218.00 | 10,481,217.99 | 128,128,435.99 | 86,000,000.00 | 214,128,435.99 |
| 021500100100 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 117,647,218.00 | 10,481,217.99 | 128,128,435.99 | 86,000,000.00 | 214,128,435.99 |
| 02200000000 | DEPARTMENT OF FINANCE AND SUPPLY (TREASURY) | 85,991,252.00 | 7,660,980.62 | 93,652,232.62 | - | 93,652,232.62 |
| 022000100100 | DEPARTMENT OF FINANCE AND SUPPLY (TREASURY) | 85,991,252.00 | 7,660,980.62 | 93,652,232.62 | - | 93,652,232.62 |
| 02340000000 | DEPARTMENT OF WORKS AND HOUSING | 106,301,401.00 | 9,470,416.52 | 115,771,817.52 | 1,809,400,395.65 | 1,925,172,213.17 |
| 023400100100 | DEPARTMENT OF WORKS AND HOUSING | 106,301,401.00 | 9,470,416.52 | 115,771,817.52 | 1,809,400,395.65 | 1,925,172,213.17 |
| 02380000000 | DEPARTMENT OF PLANNING RESEARCH AND STATISTICS | 12,605,000.00 | 1,122,982.38 | 13,727,982.38 | - | 13,727,982.38 |
| 023800100100 | DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS | 12,605,000.00 | 1,122,982.38 | 13,727,982.38 | - | 13,727,982.38 |
| 05000000000 | SOCIAL SECTOR | 2,241,885,256.54 | 214,797,341.84 | 2,456,682,598.38 | 1,227,240,000.00 | 3,683,922,598.38 |
| 05140000000 | DEPARTMENT OF SOCIAL WELFARE DEPARTMENT | 123,831,431.00 | 11,032,170.96 | 134,863,601.96 | 111,000,000.00 | 245,863,601.96 |
| 051400100100 | DEPARTMENT OF SOCIAL WELFARE DEPARTMENT | 123,831,431.00 | 11,032,170.96 | 134,863,601.96 | 111,000,000.00 | 245,863,601.96 |
| 05170000000 | DEPARTMENT OF EDUCATION | 1,523,536,129.00 | 135,732,187.77 | 1,659,268,316.77 | 650,760,000.00 | 2,310,028,316.77 |
| 051700100100 | DEPARTMENT OF EDUCATION | - | - | - | 650,760,000.00 | 650,760,000.00 |
| 051702600100 | LOCAL EDUCATION AUTHORITY | 1,523,536,129.00 | 135,732,187.77 | 1,659,268,316.77 | - | 1,659,268,316.77 |
| 05210000000 | DEPARTMENT OF PRIMARY HEALTH CARE | 548,129,484.00 | 48,832,983.10 | 596,962,467.10 | 248,280,000.00 | 845,242,467.10 |
| 052100100100 | DEPARTMENT OF PRIMARY HEALTH CARE | 548,129,484.00 | 48,832,983.10 | 596,962,467.10 | 248,280,000.00 | 845,242,467.10 |
| 05350000000 | DEPARTMENT OF ENVIRONMENTAL SANITATION | - | 19,200,000.00 | 19,200,000.00 | 122,200,000.00 | 141,400,000.00 |
| 053500100100 | DEPARTMENT OF ENVIRONMENTAL SANITATION | - | 19,200,000.00 | 19,200,000.00 | 122,200,000.00 | 141,400,000.00 |
| 05510000000 | EMIRATE COUNCIL | 46,388,212.54 | - | 46,388,212.54 | 95,000,000.00 | 141,388,212.54 |
| 055100100100 | EMIRATE COUNCIL | 46,388,212.54 | - | 46,388,212.54 | 95,000,000.00 | 141,388,212.54 |

126313 - MAGAMA Local Government, Niger State - 2026 Budget: Total Revenue by Administrative Unit

| Code | Administrative Unit | 2024 Full Year Actuals | 2025 Approved Budget | 2025 Performance January to December | 2026 Approved Budget |
|--------------|---|-------------------------|-------------------------|--------------------------------------|-------------------------|
| | <i>Total Revenue</i> | <i>4,918,455,264.00</i> | <i>5,912,717,722.00</i> | <i>5,079,385,370.31</i> | <i>6,969,142,583.00</i> |
| 020000000000 | ECONOMIC SECTOR | 4,918,455,264.00 | 5,912,717,722.00 | 5,079,385,370.31 | 6,969,142,583.00 |
| 022000000000 | DEPARTMENT OF FINANCE AND SUPPLY (TREASURY) | 4,918,455,264.00 | 5,912,717,722.00 | 5,079,385,370.31 | 6,969,142,583.00 |
| 022000100100 | DEPARTMENT OF FINANCE AND SUPPLY (TREASURY) | 4,918,455,264.00 | 5,912,717,722.00 | 5,079,385,370.31 | 6,969,142,583.00 |

126313 - MAGAMA Local Government, Niger State - 2026 Budget: Total Revenue by Economic Classification

| Code | Economic Item | 2024 Full Year Actuals | 2025 Approved Budget | 2025 Performance January to December | 2026 Approved Budget |
|---------------|---|-------------------------|-------------------------|--------------------------------------|-------------------------|
| 1 | REVENUE | 4,918,455,264.00 | 5,912,717,722.00 | 5,079,385,370.31 | 6,969,142,583.00 |
| 11 | GOVERNMENT SHARE OF FAAC | 4,154,613,488.00 | 4,898,140,209.00 | 4,948,498,790.47 | 6,410,055,334.73 |
| 1101 | GOVERNMENT SHARE OF FAAC | 4,154,613,488.00 | 4,898,140,209.00 | 4,948,498,790.47 | 6,410,055,334.73 |
| 110101 | LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES | 2,180,004,688.00 | 2,588,615,775.00 | 2,553,194,334.75 | 3,321,767,924.57 |
| 11010101 | STATUTORY ALLOCATION | 2,180,004,688.00 | 2,588,615,775.00 | 2,553,194,334.75 | 3,321,767,924.57 |
| 110102 | LOCAL GOVERNMENT SHARE OF VAT | 1,974,608,800.00 | 2,309,524,434.00 | 2,395,304,455.72 | 3,088,287,410.17 |
| 11010201 | SHARE OF VAT | 1,974,608,800.00 | 2,309,524,434.00 | 2,395,304,455.72 | 3,088,287,410.17 |
| 12 | INDEPENDENT REVENUE | 763,841,776.00 | 1,014,577,513.00 | 130,886,579.84 | 559,087,248.27 |
| 1201 | TAX REVENUE | - | 2,000,000.00 | - | - |
| 120103 | OTHER TAXES | - | 2,000,000.00 | - | - |
| 12010303 | Cattle Tax (Jangali) | - | 2,000,000.00 | - | - |
| 1202 | NON-TAX REVENUE | 763,841,776.00 | 1,012,577,513.00 | 130,886,579.84 | 559,087,248.27 |
| 120201 | LICENCES GENERAL | 1,520,000.00 | 2,500,000.00 | 320,000.00 | 1,900,000.00 |
| 12020103 | Liquor Licenses | 700,000.00 | 800,000.00 | 140,000.00 | 400,000.00 |
| 12020105 | Hawkers Permit | 500,000.00 | 600,000.00 | - | 600,000.00 |
| 12020111 | Entertainment Permit | 320,000.00 | 700,000.00 | - | 700,000.00 |
| 12020112 | Business Permit | - | 400,000.00 | 180,000.00 | 200,000.00 |
| 120204 | FEES GENERAL | 9,132,729.34 | 11,265,000.00 | 9,945,150.55 | 17,840,000.00 |
| 12020401 | Slauther Fees | - | 150,000.00 | - | 400,000.00 |
| 12020402 | Eating House Fees | 30,000.00 | 100,000.00 | 82,000.00 | 500,000.00 |
| 12020403 | Kiosk Fees | 160,100.00 | 200,000.00 | - | 200,000.00 |
| 12020404 | Bakery Fees | 240,000.00 | 200,000.00 | 100,000.00 | 200,000.00 |
| 12020408 | Gold Smith/Gold Sellers Fees | 2,739,879.34 | 1,000,000.00 | 3,403,350.00 | 4,000,000.00 |
| 12020417 | Welding Machine Fees | 500,000.00 | 600,000.00 | - | 600,000.00 |
| 12020424 | Volcaniser Fees | 101,200.00 | 400,000.00 | - | - |
| 12020428 | Motor /Machine Car wash Depot Fees | 940,650.00 | 1,200,000.00 | 800,000.00 | 1,200,000.00 |
| 12020429 | Building Materials fees | 48,000.00 | 200,000.00 | 60,000.00 | 300,000.00 |
| 12020430 | Surface Tank Kerosine Sellers Fees | - | 80,000.00 | - | 80,000.00 |
| 12020435 | Hair Dressing Fees | 75,000.00 | 100,000.00 | 40,000.00 | 200,000.00 |
| 12020438 | Approval Of Building Plans | - | 122,000.00 | - | 122,000.00 |
| 12020444 | Letter of Identification | 460,100.00 | 860,000.00 | 340,000.00 | 1,000,000.00 |
| 12020445 | Contractor Registration Fees | - | 700,000.00 | - | 400,000.00 |
| 12020447 | Sand Dredging Fees | - | 220,000.00 | - | - |
| 12020449 | Petty Trade Fees | - | 110,000.00 | - | - |
| 12020452 | Felling of trees fees | 827,000.00 | 900,000.00 | 1,150,000.00 | 1,985,879.00 |
| 12020454 | Produce buying Fees | 2,830,800.00 | 3,823,000.00 | 3,934,800.55 | 6,252,121.00 |
| 12020459 | Corn grinding Mill Fees | 180,000.00 | 200,000.00 | 35,000.00 | 200,000.00 |
| 12020461 | Painting / Sign Board Fees | - | 100,000.00 | - | 200,000.00 |
| 120206 | SALES GENERAL | 1,960,727.66 | 100,000.00 | - | 1,000,000.00 |
| 12020603 | Auctioning | 1,960,727.66 | 100,000.00 | - | 1,000,000.00 |
| 120207 | EARNING GENERAL | 9,729,801.00 | 5,500,000.00 | 10,156,199.05 | 6,500,000.00 |
| 12020701 | Earning fromMarkets | 3,320,000.00 | 2,000,000.00 | 5,005,800.05 | 2,000,000.00 |
| 12020702 | earnings from Motor Parks | 2,080,000.00 | 2,200,000.00 | 2,728,399.00 | 2,200,000.00 |
| 12020703 | earnings from Shops | 930,000.00 | 200,000.00 | 1,420,000.00 | 200,000.00 |
| 12020704 | Earnings from Cattle Market | 1,750,401.00 | 1,000,000.00 | 1,002,000.00 | 2,000,000.00 |
| 12020707 | Tractor Hire Charges | - | 100,000.00 | - | 100,000.00 |
| 12020708 | Earning from Industrial Undertaking | 1,329,400.00 | - | - | - |
| 12020709 | Earning From Other Commercial Undertaking | 320,000.00 | - | - | - |
| 120208 | RENT ON GOVERNMENT BUILDINGS - GENERAL | 5,207,192.00 | 3,135,000.00 | 80,069.95 | 11,260,000.00 |
| 12020803 | RENT ON GOVT BUILDINGS | 1,507,192.00 | 1,985,000.00 | 80,069.95 | 1,985,000.00 |
| 12020805 | RENT ON LANDED PROPERTY | 3,700,000.00 | 1,150,000.00 | - | 9,275,000.00 |
| 120209 | RENT ON LAND & OTHERS - GENERAL | 1,468,200.00 | 5,500,000.00 | 10,951,200.00 | 6,500,000.00 |
| 12020902 | Tenement Rate | 1,468,200.00 | 5,500,000.00 | 10,951,200.00 | 5,500,000.00 |
| 12020904 | Penalty for Tenement Rate | - | - | - | 1,000,000.00 |
| 120213 | RE-IMBURSEMENT GENERAL | 734,823,126.00 | 984,577,513.00 | 99,433,960.29 | 514,087,248.27 |

126313 - MAGAMA Local Government, Niger State - 2026 Budget: Total Revenue by Economic Classification

| Code | Economic Item | 2024 Full Year Actuals | 2025 Approved Budget | 2025 Performance January to December | 2026 Approved Budget |
|----------|-----------------------|------------------------|----------------------|---|----------------------|
| 12021301 | LG SHARE OF STATE IGR | 734,823,126.00 | 984,577,513.00 | 99,433,960.29 | 514,087,248.27 |

126313 - MAGAMA Local Government, Niger State - 2026 Budget: Total Revenue by Fund

| Code | Fund | 2026 Approved Budget |
|-------------|--|--------------------------------|
| | <i>Total Revenue (including Capital Receipts, excluding Open Balance)</i> | <u>6,969,142,583.00</u> |
| 01 | FEDERATION ACCOUNT | 6,410,055,334.73 |
| 011 | FAAC DIRECT ALLOCATION | 6,410,055,334.73 |
| 01101 | FAAC DIRECT ALLOCATION | 6,410,055,334.73 |
| 02 | CONSOLIDATED REVENUE FUND | 559,087,248.27 |
| 021 | MAIN ENVELOP | 559,087,248.27 |
| 02101 | MAIN ENVELOP - BUDGETARY ALLOCATION | 559,087,248.27 |

12613 - MAGAMA Local Government, Niger State - 2026 Budget: Total Expenditure by Administrative Unit

| Code | Administrative Unit | 2024 Full Year Actuals | 2025 Approved Budget | 2025 Performance January to December | 2026 Approved Budget |
|--------------------|--|------------------------|-------------------------|--------------------------------------|-------------------------|
| | Total Expenditure | 903,014,806.89 | 5,912,717,722.00 | 2,205,482,672.78 | 6,969,142,583.00 |
| 01000000000 | ADMINISTRATION SECTOR | 239,571,733.85 | 963,784,623.95 | 429,600,517.27 | 1,038,539,120.47 |
| 01110000000 | OFFICE OF THE LG CHAIRMAN | 122,698,867.93 | 500,399,342.69 | 34,107,661.61 | 366,150,976.00 |
| 011100100100 | CHAIRMAN | 122,698,867.93 | 500,399,342.69 | 34,107,661.61 | 365,150,976.00 |
| 011100500100 | ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN | - | - | - | 1,000,000.00 |
| 01120000000 | LOCAL GOVT COUNCIL | - | 18,841,251.00 | - | 124,830,000.00 |
| 011200100100 | THE LEGISLATIVE COUNCIL | - | 18,841,251.00 | - | 118,830,000.00 |
| 011200700100 | COUNCIL COMMITTEES | - | - | - | 6,000,000.00 |
| 01610000000 | OFFICE OF THE SECRETARY TO LGC | 2,807,362.85 | 2,503,580.28 | 1,028,807.95 | 4,227,577.50 |
| 016100100100 | Office of the Secretary to LGC | 2,807,362.85 | 2,503,580.28 | 1,028,807.95 | 4,227,577.50 |
| 01250000000 | DEPARTMENT OF PERSONNEL MANAGEMENT | 114,065,503.08 | 442,040,449.97 | 394,464,047.71 | 543,330,566.96 |
| 012500100100 | DEPARTMENT OF PERSONNEL MANAGEMENT | 114,065,503.08 | 442,040,449.97 | 394,464,047.71 | 543,330,566.96 |
| 02000000000 | ECONOMIC SECTOR | 188,869,699.33 | 2,276,087,141.23 | 882,209,805.92 | 2,246,680,864.16 |
| 02150000000 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 59,166,357.88 | 233,853,373.32 | 33,452,812.24 | 214,128,435.99 |
| 021500100100 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 59,166,357.88 | 233,853,373.32 | 33,452,812.24 | 214,128,435.99 |
| 02200000000 | DEPARTMENT OF FINANCE AND SUPPLY (TREASURY) | 74,008,626.68 | 98,542,448.82 | 36,324,988.49 | 93,652,232.62 |
| 022000100100 | DEPARTMENT OF FINANCE AND SUPPLY (TREASURY) | 74,008,626.68 | 98,542,448.82 | 36,324,988.49 | 93,652,232.62 |
| 02340000000 | DEPARTMENT OF WORKS AND HOUSING | 50,832,239.70 | 1,932,526,286.56 | 808,576,346.26 | 1,925,172,213.17 |
| 023400100100 | DEPARTMENT OF WORKS AND HOUSING | 50,832,239.70 | 1,932,526,286.56 | 808,576,346.26 | 1,925,172,213.17 |
| 02380000000 | DEPARTMENT OF PLANNING RESEARCH AND STATISTICS | 4,862,475.08 | 11,165,032.52 | 3,855,658.92 | 13,727,982.38 |
| 023800100100 | DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS | 4,862,475.08 | 11,165,032.52 | 3,855,658.92 | 13,727,982.38 |
| 05000000000 | SOCIAL SECTOR | 474,573,373.71 | 2,672,845,956.83 | 893,672,349.60 | 3,683,922,598.38 |
| 05140000000 | DEPARTMENT OF SOCIAL WELFARE DEPARTMENT | 76,797,807.52 | 231,667,884.83 | 43,420,644.16 | 245,863,601.96 |
| 051400100100 | DEPARTMENT OF SOCIAL WELFARE DEPARTMENT | 76,797,807.52 | 231,667,884.83 | 43,420,644.16 | 245,863,601.96 |
| 05170000000 | DEPARTMENT OF EDUCATION | 90,134,243.67 | 1,732,605,926.80 | 653,371,603.54 | 2,310,028,316.77 |
| 051700100100 | DEPARTMENT OF EDUCATION | - | 338,000,000.00 | - | 650,760,000.00 |
| 051702600100 | LOCAL EDUCATION AUTHORITY | 90,134,243.67 | 1,394,605,926.80 | 653,371,603.54 | 1,659,268,316.77 |
| 05210000000 | DEPARTMENT OF PRIMARY HEALTH CARE | 307,641,322.52 | 533,572,145.20 | 155,590,476.88 | 845,242,467.10 |
| 052100100100 | DEPARTMENT OF PRIMARY HEALTH CARE | 307,641,322.52 | 533,572,145.20 | 155,590,476.88 | 845,242,467.10 |
| 05350000000 | DEPARTMENT OF ENVIRONMENTAL SANITATION | - | 38,000,000.00 | 19,200,000.00 | 141,400,000.00 |
| 053500100100 | DEPARTMENT OF ENVIRONMENTAL SANITATION | - | 38,000,000.00 | 19,200,000.00 | 141,400,000.00 |
| 05510000000 | EMIRATE COUNCIL | - | 137,000,000.00 | 22,089,625.02 | 141,388,212.54 |
| 055100100100 | EMIRATE COUNCIL | - | 137,000,000.00 | 22,089,625.02 | 141,388,212.54 |

126313 - MAGAMA Local Government, Niger State - 2026 Budget: Personnel Expenditure by Administrative Unit

| Code | Administrative Unit | 2024 Full Year Actuals | 2025 Approved Budget | 2025 Performance January to December | 2026 Approved Budget |
|--------------------|--|------------------------|-------------------------|--------------------------------------|-------------------------|
| | Total Personnel Expenditure | 618,201,936.00 | 2,573,525,506.00 | 1,237,694,234.78 | 3,127,172,187.35 |
| 01000000000 | ADMINISTRATION SECTOR | 108,992,432.00 | 380,316,332.00 | 338,704,930.76 | 562,742,059.81 |
| 01110000000 | OFFICE OF THE LG CHAIRMAN | - | - | - | 74,950,976.00 |
| 011100100100 | CHAIRMAN | - | - | - | 73,950,976.00 |
| 011100500100 | ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN | - | - | - | 1,000,000.00 |
| 01120000000 | LOCAL GOVT COUNCIL | - | - | - | 6,000,000.00 |
| 011200700100 | COUNCIL COMMITTEES | - | - | - | 6,000,000.00 |
| 01250000000 | DEPARTMENT OF PERSONNEL MANAGEMENT | 108,992,432.00 | 380,316,332.00 | 338,704,930.76 | 481,791,083.81 |
| 012500100100 | DEPARTMENT OF PERSONNEL MANAGEMENT | 108,992,432.00 | 380,316,332.00 | 338,704,930.76 | 481,791,083.81 |
| 02000000000 | ECONOMIC SECTOR | 164,524,396.00 | 314,696,374.00 | 84,216,815.00 | 322,544,871.00 |
| 02150000000 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 46,943,048.00 | 112,646,374.00 | 23,902,141.00 | 117,647,218.00 |
| 021500100100 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 46,943,048.00 | 112,646,374.00 | 23,902,141.00 | 117,647,218.00 |
| 02200000000 | DEPARTMENT OF FINANCE AND SUPPLY (TREASURY) | 68,921,280.00 | 94,005,600.00 | 34,460,640.00 | 85,991,252.00 |
| 022000100100 | DEPARTMENT OF FINANCE AND SUPPLY (TREASURY) | 68,921,280.00 | 94,005,600.00 | 34,460,640.00 | 85,991,252.00 |
| 02340000000 | DEPARTMENT OF WORKS AND HOUSING | 44,543,320.00 | 97,544,400.00 | 22,271,660.00 | 106,301,401.00 |
| 023400100100 | DEPARTMENT OF WORKS AND HOUSING | 44,543,320.00 | 97,544,400.00 | 22,271,660.00 | 106,301,401.00 |
| 02380000000 | DEPARTMENT OF PLANNING RESEARCH AND STATISTICS | 4,116,748.00 | 10,500,000.00 | 3,582,374.00 | 12,605,000.00 |
| 023800100100 | DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS | 4,116,748.00 | 10,500,000.00 | 3,582,374.00 | 12,605,000.00 |
| 05000000000 | SOCIAL SECTOR | 344,685,108.00 | 1,878,512,800.00 | 814,772,489.02 | 2,241,885,256.54 |
| 05140000000 | DEPARTMENT OF SOCIAL WELFARE DEPARTMENT | 69,471,790.00 | 120,134,610.00 | 34,735,895.00 | 123,831,431.00 |
| 051400100100 | DEPARTMENT OF SOCIAL WELFARE DEPARTMENT | 69,471,790.00 | 120,134,610.00 | 34,735,895.00 | 123,831,431.00 |
| 05170000000 | DEPARTMENT OF EDUCATION | - | 1,314,225,040.00 | 620,340,310.00 | 1,523,536,129.00 |
| 051702600100 | LOCAL EDUCATION AUTHORITY | - | 1,314,225,040.00 | 620,340,310.00 | 1,523,536,129.00 |
| 05210000000 | DEPARTMENT OF PRIMARY HEALTH CARE | 275,213,318.00 | 397,153,150.00 | 137,606,659.00 | 548,129,484.00 |
| 052100100100 | DEPARTMENT OF PRIMARY HEALTH CARE | 275,213,318.00 | 397,153,150.00 | 137,606,659.00 | 548,129,484.00 |
| 05510000000 | EMIRATE COUNCIL | - | 47,000,000.00 | 22,089,625.02 | 46,388,212.54 |
| 055100100100 | EMIRATE COUNCIL | - | 47,000,000.00 | 22,089,625.02 | 46,388,212.54 |

126313 - MAGAMA Local Government, Niger State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

| Code | Administrative Unit | 2024 Full Year Actuals | 2025 Approved Budget | 2025 Performance January to December | 2026 Approved Budget |
|--------------------|--|------------------------|-----------------------|--------------------------------------|-----------------------|
| | Total Other Recurrent Expenditure | 233,549,713.00 | 265,477,479.00 | 158,688,438.00 | 424,800,000.00 |
| 01000000000 | ADMINISTRATION SECTOR | 84,579,301.85 | 132,627,040.95 | 84,895,586.51 | 181,267,060.65 |
| 01110000000 | OFFICE OF THE LG CHAIRMAN | 76,698,867.93 | 68,399,342.69 | 28,107,661.61 | 115,500,000.00 |
| 01110010010 | CHAIRMAN | 76,698,867.93 | 68,399,342.69 | 28,107,661.61 | 115,500,000.00 |
| 01610000000 | OFFICE OF THE SECRETARY TO LGC | 2,807,362.85 | 2,503,580.28 | 1,028,807.95 | 4,227,577.50 |
| 01610010010 | Office of the Secretary to LGC | 2,807,362.85 | 2,503,580.28 | 1,028,807.95 | 4,227,577.50 |
| 01250000000 | DEPARTMENT OF PERSONNEL MANAGEMENT | 5,073,071.08 | 61,724,117.97 | 55,759,116.95 | 61,539,483.15 |
| 01250010010 | DEPARTMENT OF PERSONNEL MANAGEMENT | 5,073,071.08 | 61,724,117.97 | 55,759,116.95 | 61,539,483.15 |
| 02000000000 | ECONOMIC SECTOR | 19,082,145.44 | 17,017,281.23 | 6,992,990.92 | 28,735,597.51 |
| 02150000000 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 6,960,151.99 | 6,206,999.32 | 2,550,671.24 | 10,481,217.99 |
| 02150010010 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 6,960,151.99 | 6,206,999.32 | 2,550,671.24 | 10,481,217.99 |
| 02200000000 | DEPARTMENT OF FINANCE AND SUPPLY (TREASURY) | 5,087,346.68 | 4,536,848.82 | 1,864,348.49 | 7,660,980.62 |
| 02200010010 | DEPARTMENT OF FINANCE AND SUPPLY (TREASURY) | 5,087,346.68 | 4,536,848.82 | 1,864,348.49 | 7,660,980.62 |
| 02340000000 | DEPARTMENT OF WORKS AND HOUSING | 6,288,919.70 | 5,608,400.56 | 2,304,686.26 | 9,470,416.52 |
| 02340010010 | DEPARTMENT OF WORKS AND HOUSING | 6,288,919.70 | 5,608,400.56 | 2,304,686.26 | 9,470,416.52 |
| 02380000000 | DEPARTMENT OF PLANNING RESEARCH AND STATISTICS | 745,727.08 | 665,032.52 | 273,284.92 | 1,122,982.38 |
| 02380010010 | DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS | 745,727.08 | 665,032.52 | 273,284.92 | 1,122,982.38 |
| 05000000000 | SOCIAL SECTOR | 129,888,265.71 | 115,833,156.83 | 66,799,860.58 | 214,797,341.84 |
| 05140000000 | DEPARTMENT OF SOCIAL WELFARE DEPARTMENT | 7,326,017.52 | 6,533,274.83 | 2,684,749.16 | 11,032,170.96 |
| 05140010010 | DEPARTMENT OF SOCIAL WELFARE DEPARTMENT | 7,326,017.52 | 6,533,274.83 | 2,684,749.16 | 11,032,170.96 |
| 05170000000 | DEPARTMENT OF EDUCATION | 90,134,243.67 | 80,380,886.80 | 33,031,293.54 | 135,732,187.77 |
| 05170260010 | LOCAL EDUCATION AUTHORITY | 90,134,243.67 | 80,380,886.80 | 33,031,293.54 | 135,732,187.77 |
| 05210000000 | DEPARTMENT OF PRIMARY HEALTH CARE | 32,428,004.52 | 28,918,995.20 | 11,883,817.88 | 48,832,983.10 |
| 05210010010 | DEPARTMENT OF PRIMARY HEALTH CARE | 32,428,004.52 | 28,918,995.20 | 11,883,817.88 | 48,832,983.10 |
| 05350000000 | DEPARTMENT OF ENVIRONMENTAL SANITATION | - | - | 19,200,000.00 | 19,200,000.00 |
| 05350010010 | DEPARTMENT OF ENVIRONMENTAL SANITATION | - | - | 19,200,000.00 | 19,200,000.00 |

126313 - MAGAMA Local Government, Niger State - 2026 Budget: Capital Expenditure by Administrative Unit

| Code | Administrative Unit | 2024 Full Year Actuals | 2025 Approved Budget | 2025 Performance January to December | 2026 Approved Budget |
|---------------------|--|------------------------|-------------------------|--------------------------------------|-------------------------|
| | Total Capital Expenditure | 51,263,157.89 | 3,073,714,737.00 | 809,100,000.00 | 3,417,170,395.65 |
| 010000000000 | ADMINISTRATION SECTOR | 46,000,000.00 | 450,841,251.00 | 6,000,000.00 | 294,530,000.00 |
| 011100000000 | OFFICE OF THE LG CHAIRMAN | 46,000,000.00 | 432,000,000.00 | 6,000,000.00 | 175,700,000.00 |
| 011100100100 | CHAIRMAN | 46,000,000.00 | 432,000,000.00 | 6,000,000.00 | 175,700,000.00 |
| 011200000000 | LOCAL GOVT COUNCIL | - | 18,841,251.00 | - | 118,830,000.00 |
| 011200100100 | THE LEGISLATIVE COUNCIL | - | 18,841,251.00 | - | 118,830,000.00 |
| 020000000000 | ECONOMIC SECTOR | 5,263,157.89 | 1,944,373,486.00 | 791,000,000.00 | 1,895,400,395.65 |
| 021500000000 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 5,263,157.89 | 115,000,000.00 | 7,000,000.00 | 86,000,000.00 |
| 021500100100 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 5,263,157.89 | 115,000,000.00 | 7,000,000.00 | 86,000,000.00 |
| 023400000000 | DEPARTMENT OF WORKS AND HOUSING | - | 1,829,373,486.00 | 784,000,000.00 | 1,809,400,395.65 |
| 023400100100 | DEPARTMENT OF WORKS AND HOUSING | - | 1,829,373,486.00 | 784,000,000.00 | 1,809,400,395.65 |
| 050000000000 | SOCIAL SECTOR | - | 678,500,000.00 | 12,100,000.00 | 1,227,240,000.00 |
| 051400000000 | DEPARTMENT OF SOCIAL WELFARE DEPARTMENT | - | 105,000,000.00 | 6,000,000.00 | 111,000,000.00 |
| 051400100100 | DEPARTMENT OF SOCIAL WELFARE DEPARTMENT | - | 105,000,000.00 | 6,000,000.00 | 111,000,000.00 |
| 051700000000 | DEPARTMENT OF EDUCATION | - | 338,000,000.00 | - | 650,760,000.00 |
| 051700100100 | DEPARTMENT OF EDUCATION | - | 338,000,000.00 | - | 650,760,000.00 |
| 052100000000 | DEPARTMENT OF PRIMARY HEALTH CARE | - | 107,500,000.00 | 6,100,000.00 | 248,280,000.00 |
| 052100100100 | DEPARTMENT OF PRIMARY HEALTH CARE | - | 107,500,000.00 | 6,100,000.00 | 248,280,000.00 |
| 053500000000 | DEPARTMENT OF ENVIRONMENTAL SANITATION | - | 38,000,000.00 | - | 122,200,000.00 |
| 053500100100 | DEPARTMENT OF ENVIRONMENTAL SANITATION | - | 38,000,000.00 | - | 122,200,000.00 |
| 055100000000 | EMIRATE COUNCIL | - | 90,000,000.00 | - | 95,000,000.00 |
| 055100100100 | EMIRATE COUNCIL | - | 90,000,000.00 | - | 95,000,000.00 |

126313 - MAGAMA Local Government, Niger State - 2026 Budget: Expenditure by Economic Classification

| Code | Economic Item | 2024 Full Year Actuals | 2025 Approved Budget | 2025 Performance January to December | 2026 Approved Budget |
|---------------|---|------------------------|-------------------------|--------------------------------------|-------------------------|
| 2 | EXPENDITURES | 903,014,806.89 | 5,912,717,722.00 | 2,205,482,672.78 | 6,969,142,583.00 |
| 21 | PERSONNEL COST | 618,201,936.00 | 2,573,525,506.00 | 1,237,694,234.78 | 3,127,172,187.35 |
| 2101 | SALARY | 559,834,282.00 | 2,280,317,174.00 | 924,301,693.02 | 2,697,632,840.54 |
| 210101 | SALARIES AND WAGES | 559,834,282.00 | 2,280,317,174.00 | 924,301,693.02 | 2,697,632,840.54 |
| 21010101 | SALARY | 559,834,282.00 | 2,280,317,174.00 | 924,301,693.02 | 2,650,180,079.54 |
| 21010103 | CONSOLIDATED REVENUE FUND CHARGE- SALARIES | - | - | - | 47,452,761.00 |
| 2102 | ALLOWANCES AND SOCIAL CONTRIBUTION | 58,367,654.00 | 128,367,654.00 | 191,609,219.00 | 81,616,036.74 |
| 210201 | ALLOWANCES | 58,367,654.00 | 128,367,654.00 | 191,609,219.00 | 81,616,036.74 |
| 21020101 | REGULAR ALLOWANCE | 58,367,654.00 | 128,367,654.00 | 191,609,219.00 | 74,616,036.74 |
| 21020103 | PA ALLOWANCES | - | - | - | 1,000,000.00 |
| 21020104 | STATUTORY OFFICE HOLDERS ALLOWANCE | - | - | - | 6,000,000.00 |
| 2103 | SOCIAL BENEFITS | - | 164,840,678.00 | 121,783,322.76 | 347,923,310.07 |
| 210301 | SOCIAL BENEFITS | - | 164,840,678.00 | 121,783,322.76 | 347,923,310.07 |
| 21030101 | GRATUITY | - | - | - | 80,000,000.00 |
| 21030102 | PENSION | - | 164,840,678.00 | 121,783,322.76 | 267,923,310.07 |
| 22 | OTHER RECURRENT COSTS | 233,549,713.00 | 265,477,479.00 | 158,688,438.00 | 424,800,000.00 |
| 2202 | OVERHEAD COST | 148,218,072.05 | 132,179,508.99 | 54,317,143.48 | 223,200,000.00 |
| 220201 | TRAVEL & TRANSPORT - GENERAL | 13,746,030.88 | 12,258,583.50 | 5,037,477.02 | 20,700,000.00 |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 13,746,030.88 | 12,258,583.50 | 5,037,477.02 | 20,700,000.00 |
| 220202 | UTILITIES - GENERAL | 1,992,178.39 | 1,776,606.30 | 730,069.13 | 3,000,000.00 |
| 22020203 | INTERNET ACCESS CHARGES | 1,992,178.39 | 1,776,606.30 | 730,069.13 | 3,000,000.00 |
| 220203 | MATERIALS & SUPPLIES - GENERAL | 12,085,882.22 | 10,778,078.24 | 4,429,086.07 | 18,200,000.00 |
| 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 12,085,882.22 | 10,778,078.24 | 4,429,086.07 | 18,200,000.00 |
| 220204 | MAINTENANCE SERVICES - GENERAL | 23,374,893.08 | 20,845,513.96 | 8,566,144.49 | 35,200,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 23,374,893.08 | 20,845,513.96 | 8,566,144.49 | 35,200,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE | 332,029.73 | 296,101.05 | 121,678.19 | 500,000.00 |
| 220205 | TRAINING - GENERAL | 3,320,297.31 | 2,961,010.51 | 1,216,781.89 | 5,000,000.00 |
| 22020501 | LOCAL TRAINING | 3,320,297.31 | 2,961,010.51 | 1,216,781.89 | 5,000,000.00 |
| 220206 | OTHER SERVICES - GENERAL | 55,780,994.86 | 49,744,976.50 | 20,441,935.72 | 84,000,000.00 |
| 22020601 | SECURITY SERVICES | 15,937,427.10 | 14,212,850.43 | 5,840,553.06 | 24,000,000.00 |
| 22020604 | SECURITY VOTE (INCLUDING OPERATIONS) | 39,843,567.76 | 35,532,126.07 | 14,601,382.66 | 60,000,000.00 |
| 220207 | CONSULTING & PROFESSIONAL SERVICES - GENERAL | 7,304,654.09 | 6,514,223.11 | 2,676,920.15 | 11,000,000.00 |
| 22020701 | FINANCIAL CONSULTING | 4,648,416.24 | 4,145,414.71 | 1,703,494.64 | 7,000,000.00 |
| 22020703 | LEGAL SERVICES | 2,656,237.85 | 2,368,808.40 | 973,425.51 | 4,000,000.00 |
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 30,281,111.50 | 27,004,415.82 | 11,097,050.82 | 45,600,000.00 |
| 22021001 | ENTERTAINMENT, HOSPITALITY AND REFRESHMENT | 14,011,654.66 | 12,495,464.34 | 5,134,819.57 | 21,100,000.00 |
| 22021002 | HONORARIUM & SITTING ALLOWANCE | 4,648,416.24 | 4,145,414.71 | 1,703,494.64 | 7,000,000.00 |
| 22021003 | PUBLICITY & ADVERTISEMENTS | 664,059.46 | 592,202.10 | 243,356.38 | 1,000,000.00 |
| 22021011 | PRODUCTION FINAL ACCOUNTS | 664,059.46 | 592,202.10 | 243,356.38 | 1,000,000.00 |
| 22021012 | ANNUAL BUDGET SENSITIZATION / PREPARATION | 1,992,178.39 | 1,776,606.30 | 730,069.13 | 3,000,000.00 |
| 22021013 | NUTRITION EXPENSES | 2,656,237.85 | 2,368,808.40 | 973,425.51 | 4,000,000.00 |
| 22021014 | AGRIC EXTENSION SERVICES | 3,652,327.04 | 3,257,111.56 | 1,338,460.08 | 5,500,000.00 |
| 22021017 | NID Programme | 1,992,178.39 | 1,776,606.30 | 730,069.13 | 3,000,000.00 |
| 2204 | GRANTS AND CONTRIBUTIONS GENERAL | 85,331,640.95 | 133,297,970.01 | 85,171,294.52 | 182,400,000.00 |
| 220401 | LOCAL GRANTS AND CONTRIBUTIONS | 85,331,640.95 | 133,297,970.01 | 85,171,294.52 | 182,400,000.00 |
| 22040103 | GRANT TO STATE GOVERNMENTS - COMMON SERVICES RECURRENT | - | 9,600,000.00 | 9,100,000.00 | 9,100,000.00 |
| 22040104 | GRANT TO STATE GOVERNMENTS - MINNA MUNICIPAL FUND | - | 10,000,000.00 | 8,000,000.00 | 8,000,000.00 |
| 22040105 | GRANT TO STATE GOVERNMENTS -CONTRIBUTION TO IBB RECURRENT | - | 28,000,000.00 | 28,800,000.00 | 28,800,000.00 |
| 22040112 | GRANT TO COMPANIES - RECURRENT | 85,331,640.95 | 76,097,970.01 | 31,271,294.52 | 128,500,000.00 |
| 22040115 | 2% TRAINING FUND | - | 9,600,000.00 | 8,000,000.00 | 8,000,000.00 |
| 2205 | SUBSIDIES GENERAL | - | - | 19,200,000.00 | 19,200,000.00 |
| 220501 | SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS | - | - | 19,200,000.00 | 19,200,000.00 |
| 22050101 | SUBSIDY TO GOVERNMENT OWNED COMPANIES | - | - | 19,200,000.00 | 19,200,000.00 |
| 23 | CAPITAL EXPENDITURE | 51,263,157.89 | 3,073,714,737.00 | 809,100,000.00 | 3,417,170,395.65 |
| 2301 | FIXED ASSETS PURCHASED | 29,263,157.89 | 308,500,000.00 | 9,000,000.00 | 321,500,000.00 |

126313 - MAGAMA Local Government, Niger State - 2026 Budget: Expenditure by Economic Classification

| Code | Economic Item | 2024 Full Year Actuals | 2025 Approved Budget | 2025 Performance January to December | 2026 Approved Budget |
|---------------|--|------------------------|-------------------------|--------------------------------------|-------------------------|
| 230101 | PURCHASE OF FIXED ASSETS - GENERAL | 29,263,157.89 | 308,500,000.00 | 9,000,000.00 | 321,500,000.00 |
| 23010101 | PURCHASE / ACQUISITION OF LAND | - | 2,000,000.00 | - | 5,000,000.00 |
| 23010104 | PURCHASE OF MOTOR CYCLES / TRICYCLE | - | - | - | 31,580,000.00 |
| 23010105 | PURCHASE OF MOTOR VEHICLES | - | 100,000,000.00 | - | 70,000,000.00 |
| 23010108 | PURCHASE OF BUSES | - | 6,500,000.00 | - | 45,980,000.00 |
| 23010112 | PURCHASE OF OFFICE FURNITURE AND FITTINGS | - | 32,000,000.00 | 6,000,000.00 | 41,000,000.00 |
| 23010113 | PURCHASE OF COMPUTERS | 24,000,000.00 | 74,000,000.00 | - | 1,500,000.00 |
| 23010122 | PURCHASE OF HEALTH / MEDICAL EQUIPMENT | - | 10,000,000.00 | 3,000,000.00 | 10,000,000.00 |
| 23010124 | PURCHASE OF TEACHING / LEARNING AID EQUIPMENT | - | - | - | 5,000,000.00 |
| 23010127 | PURCHASE OF AGRICULTURAL EQUIPMENT | 5,263,157.89 | 80,000,000.00 | - | 62,000,000.00 |
| 23010136 | PURCHASE OF SCHOOL FURNITURE | - | - | - | 42,940,000.00 |
| 23010138 | PURCHASE OF OTHER MINOR OFFICE AND IT EQUIPMENT | - | 4,000,000.00 | - | 6,500,000.00 |
| 2302 | CONSTRUCTION / PROVISION | - | 2,202,714,737.00 | 791,000,000.00 | 2,481,470,395.65 |
| 230201 | CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL | - | 2,202,714,737.00 | 791,000,000.00 | 2,481,470,395.65 |
| 23020101 | CONSTRUCTION / PROVISION OF OFFICE BUILDINGS | - | 18,841,251.00 | - | 30,000,000.00 |
| 23020103 | CONSTRUCTION / PROVISION OF ELECTRICITY | - | 102,000,000.00 | - | 125,700,000.00 |
| 23020104 | CONSTRUCTION / PROVISION OF HOUSING | - | 90,000,000.00 | - | 30,000,000.00 |
| 23020105 | CONSTRUCTION / PROVISION OF WATER FACILITIES | - | 63,000,000.00 | - | 106,500,000.00 |
| 23020106 | CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES | - | - | - | 156,000,000.00 |
| 23020107 | CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS | - | 338,000,000.00 | - | 338,820,000.00 |
| 23020113 | CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES | - | 15,000,000.00 | 7,000,000.00 | 29,000,000.00 |
| 23020114 | CONSTRUCTION / PROVISION OF ROADS | - | 1,516,873,486.00 | 784,000,000.00 | 1,511,033,486.00 |
| 23020118 | CONSTRUCTION / PROVISION OF INFRASTRUCTURE | - | - | - | 48,000,000.00 |
| 23020123 | CONSTRUCTION OF TRAFFIC /STREET LIGHTS | - | - | - | 12,000,000.00 |
| 23020124 | CONSTRUCTION OF MARKETS/PARKS | - | 24,000,000.00 | - | 46,416,909.65 |
| 23020199 | OTHER CONSTRUCTION | - | 35,000,000.00 | - | 48,000,000.00 |
| 2303 | REHABILITATION / REPAIRS | 22,000,000.00 | 357,500,000.00 | 3,100,000.00 | 483,200,000.00 |
| 230301 | REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL | 22,000,000.00 | 357,500,000.00 | 3,100,000.00 | 483,200,000.00 |
| 23030103 | REHABILITATION / REPAIRS - HOUSING | - | 44,000,000.00 | - | 95,000,000.00 |
| 23030104 | REHABILITATION / REPAIRS - WATER FACILITIES | - | 38,000,000.00 | - | 48,200,000.00 |
| 23030106 | REHABILITATION / REPAIRS - PUBLIC SCHOOLS | - | 97,500,000.00 | 3,100,000.00 | 287,000,000.00 |
| 23030121 | REHABILITATION / REPAIRS OF OFFICE BUILDINGS | 22,000,000.00 | 153,000,000.00 | - | 38,000,000.00 |
| 23030124 | REHABILITATION/REPAIRS- MARKETS/PARKS | - | - | - | 5,000,000.00 |
| 23030199 | OTHER REHABILITATION | - | 25,000,000.00 | - | 10,000,000.00 |
| 2305 | OTHER CAPITAL PROJECTS | - | 205,000,000.00 | 6,000,000.00 | 131,000,000.00 |
| 230501 | ACQUISITION OF NON TANGIBLE ASSETS | - | 205,000,000.00 | 6,000,000.00 | 131,000,000.00 |
| 23050101 | RESEARCH AND DEVELOPMENT | - | 85,000,000.00 | 6,000,000.00 | 92,000,000.00 |
| 23050104 | ANNIVERSARIES/CELEBRATIONS | - | 120,000,000.00 | - | 39,000,000.00 |

126313 - MAGAMA Local Government, Niger State - 2026 Budget: Total Expenditure by Function

| Code | Function | 2024 Full Year Actuals | 2025 Approved Budget | 2025 Performance January to December | 2026 Approved Budget |
|-------------|---|------------------------|-------------------------|--------------------------------------|-------------------------|
| | Total Expenditure | 903,014,806.89 | 5,912,717,722.00 | 2,205,482,672.78 | 6,969,142,583.00 |
| 701 | GENERAL PUBLIC SERVICES | 314,326,087.60 | 898,151,427.29 | 363,615,467.92 | 804,591,025.40 |
| 7011 | EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS | 196,707,494.61 | 617,783,042.51 | 70,432,650.11 | 583,633,208.62 |
| 70111 | EXECUTIVE AND LEGISLATIVE ORGANS | 122,698,867.93 | 519,240,593.69 | 34,107,661.61 | 489,980,976.00 |
| 70112 | FINANCIAL AND FISCAL AFFAIRS | 74,008,626.68 | 98,542,448.82 | 36,324,988.49 | 93,652,232.62 |
| 7013 | GENERAL SERVICES | 117,618,593.00 | 280,368,384.78 | 293,182,817.82 | 220,957,816.77 |
| 70131 | GENERAL PERSONNEL SERVICES | 114,065,503.08 | 219,999,771.97 | 218,780,724.95 | 141,507,256.89 |
| 70132 | OVERALL PLANNING AND STATISTICAL SERVICES | 745,727.08 | 665,032.52 | 273,284.92 | 1,122,982.38 |
| 70133 | OTHER GENERAL SERVICES | 2,807,362.85 | 59,703,580.28 | 74,128,807.95 | 78,327,577.50 |
| 704 | ECONOMIC AFFAIRS | 65,455,277.58 | 1,992,835,259.88 | 819,757,498.50 | 1,985,499,248.16 |
| 7042 | AGRICULTURE, FORESTRY, FISHING, AND HUNTING | 59,166,357.88 | 233,853,373.32 | 33,452,812.24 | 214,128,435.99 |
| 70421 | AGRICULTURE | 59,166,357.88 | 233,853,373.32 | 33,452,812.24 | 214,128,435.99 |
| 7043 | FUEL AND ENERGY | - | 102,000,000.00 | - | 125,700,000.00 |
| 70435 | ELECTRICITY | - | 102,000,000.00 | - | 125,700,000.00 |
| 7045 | TRANSPORT | 6,288,919.70 | 1,630,981,886.56 | 786,304,686.26 | 1,589,253,902.52 |
| 70451 | ROAD TRANSPORT | 6,288,919.70 | 1,630,981,886.56 | 786,304,686.26 | 1,589,253,902.52 |
| 7047 | OTHER INDUSTRIES | - | 26,000,000.00 | - | 56,416,909.65 |
| 70471 | DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING | - | 26,000,000.00 | - | 56,416,909.65 |
| 706 | HOUSING AND COMMUNITY AMMENITIES | 44,543,320.00 | 246,544,400.00 | 22,271,660.00 | 291,001,401.00 |
| 7061 | HOUSING DEVELOPMENT | - | 13,000,000.00 | - | 13,000,000.00 |
| 70611 | HOUSING DEVELOPMENT | - | 13,000,000.00 | - | 13,000,000.00 |
| 7062 | COMMUNITY DEVELOPMENT | - | 73,000,000.00 | - | 57,200,000.00 |
| 70621 | COMMUNITY DEVELOPMENT | - | 73,000,000.00 | - | 57,200,000.00 |
| 7063 | WATER SUPPLY | - | 63,000,000.00 | - | 102,500,000.00 |
| 70631 | WATER SUPPLY | - | 63,000,000.00 | - | 102,500,000.00 |
| 7064 | STREET LIGHTING | - | - | - | 12,000,000.00 |
| 70641 | STREET LIGHTING | - | - | - | 12,000,000.00 |
| 7066 | HOUSING AND COMMUNITY AMENITIES N.E.C. | 44,543,320.00 | 97,544,400.00 | 22,271,660.00 | 106,301,401.00 |
| 70661 | HOUSING AND COMMUNITY AMENITIES N.E.C. | 44,543,320.00 | 97,544,400.00 | 22,271,660.00 | 106,301,401.00 |
| 707 | HEALTH | 307,641,322.52 | 533,572,145.20 | 155,590,476.88 | 845,242,467.10 |
| 7074 | PUBLIC HEALTH SERVICES | 307,641,322.52 | 533,572,145.20 | 155,590,476.88 | 845,242,467.10 |
| 70741 | PUBLIC HEALTH SERVICES | 307,641,322.52 | 533,572,145.20 | 155,590,476.88 | 845,242,467.10 |
| 708 | RECREATION, CULTURE AND RELIGION | - | 137,000,000.00 | 22,089,625.02 | 141,388,212.54 |
| 7082 | CULTURAL SERVICES | - | 137,000,000.00 | 22,089,625.02 | 141,388,212.54 |
| 70821 | CULTURAL SERVICES | - | 137,000,000.00 | 22,089,625.02 | 141,388,212.54 |
| 709 | EDUCATION | 94,250,991.67 | 1,743,105,926.80 | 656,953,977.54 | 2,328,133,316.77 |
| 7091 | PRE-PRIMARY AND PRIMARY EDUCATION | 94,250,991.67 | 1,743,105,926.80 | 656,953,977.54 | 2,322,633,316.77 |
| 70912 | PRIMARY EDUCATION | 94,250,991.67 | 1,743,105,926.80 | 656,953,977.54 | 2,322,633,316.77 |
| 7098 | EDUCATION N.E.C. | - | - | - | 5,500,000.00 |
| 70981 | EDUCATION N.E.C | - | - | - | 5,500,000.00 |
| 710 | SOCIAL PROTECTION | 76,797,807.52 | 361,508,562.83 | 165,203,966.92 | 573,286,912.04 |
| 7102 | OLD AGE | - | 164,840,678.00 | 121,783,322.76 | 347,923,310.07 |
| 71021 | OLD AGE | - | 164,840,678.00 | 121,783,322.76 | 347,923,310.07 |
| 7105 | UNEMPLOYMENT | - | 70,000,000.00 | 6,000,000.00 | 50,500,000.00 |
| 71051 | UNEMPLOYMENT | - | 70,000,000.00 | 6,000,000.00 | 50,500,000.00 |
| 7109 | SOCIAL PROTECTION N.E.C. | 76,797,807.52 | 126,667,884.83 | 37,420,644.16 | 174,863,601.96 |
| 71091 | SOCIAL PROTECTION N.E.C. | 76,797,807.52 | 126,667,884.83 | 37,420,644.16 | 174,863,601.96 |

126313 - MAGAMA Local Government, Niger State - 2026 Budget: Personnel Expenditure by Function

| Code | Function | 2024 Full Year Actuals | 2025 Approved Budget | 2025 Performance January to December | 2026 Approved Budget |
|-------------|---|------------------------|-------------------------|--------------------------------------|-------------------------|
| | Total Personnel Expenditure | 618,201,936.00 | 2,573,525,506.00 | 1,237,694,234.78 | 3,127,172,187.35 |
| 701 | GENERAL PUBLIC SERVICES | 177,913,712.00 | 309,481,254.00 | 251,382,248.00 | 300,810,001.74 |
| 7011 | EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS | 68,921,280.00 | 94,005,600.00 | 34,460,640.00 | 165,942,228.00 |
| 70111 | EXECUTIVE AND LEGISLATIVE ORGANS | - | - | - | 79,950,976.00 |
| 70112 | FINANCIAL AND FISCAL AFFAIRS | 68,921,280.00 | 94,005,600.00 | 34,460,640.00 | 85,991,252.00 |
| 7013 | GENERAL SERVICES | 108,992,432.00 | 215,475,654.00 | 216,921,608.00 | 134,867,773.74 |
| 70131 | GENERAL PERSONNEL SERVICES | 108,992,432.00 | 215,475,654.00 | 216,921,608.00 | 133,867,773.74 |
| 70133 | OTHER GENERAL SERVICES | - | - | - | 1,000,000.00 |
| 704 | ECONOMIC AFFAIRS | 46,943,048.00 | 112,646,374.00 | 23,902,141.00 | 117,647,218.00 |
| 7042 | AGRICULTURE, FORESTRY, FISHING, AND HUNTING | 46,943,048.00 | 112,646,374.00 | 23,902,141.00 | 117,647,218.00 |
| 70421 | AGRICULTURE | 46,943,048.00 | 112,646,374.00 | 23,902,141.00 | 117,647,218.00 |
| 706 | HOUSING AND COMMUNITY AMMENITIES | 44,543,320.00 | 97,544,400.00 | 22,271,660.00 | 106,301,401.00 |
| 7066 | HOUSING AND COMMUNITY AMENITIES N.E.C. | 44,543,320.00 | 97,544,400.00 | 22,271,660.00 | 106,301,401.00 |
| 70661 | HOUSING AND COMMUNITY AMENITIES N.E.C. | 44,543,320.00 | 97,544,400.00 | 22,271,660.00 | 106,301,401.00 |
| 707 | HEALTH | 275,213,318.00 | 397,153,150.00 | 137,606,659.00 | 548,129,484.00 |
| 7074 | PUBLIC HEALTH SERVICES | 275,213,318.00 | 397,153,150.00 | 137,606,659.00 | 548,129,484.00 |
| 70741 | PUBLIC HEALTH SERVICES | 275,213,318.00 | 397,153,150.00 | 137,606,659.00 | 548,129,484.00 |
| 708 | RECREATION, CULTURE AND RELIGION | - | 47,000,000.00 | 22,089,625.02 | 46,388,212.54 |
| 7082 | CULTURAL SERVICES | - | 47,000,000.00 | 22,089,625.02 | 46,388,212.54 |
| 70821 | CULTURAL SERVICES | - | 47,000,000.00 | 22,089,625.02 | 46,388,212.54 |
| 709 | EDUCATION | 4,116,748.00 | 1,324,725,040.00 | 623,922,684.00 | 1,536,141,129.00 |
| 7091 | PRE-PRIMARY AND PRIMARY EDUCATION | 4,116,748.00 | 1,324,725,040.00 | 623,922,684.00 | 1,536,141,129.00 |
| 70912 | PRIMARY EDUCATION | 4,116,748.00 | 1,324,725,040.00 | 623,922,684.00 | 1,536,141,129.00 |
| 710 | SOCIAL PROTECTION | 69,471,790.00 | 284,975,288.00 | 156,519,217.76 | 471,754,741.07 |
| 7102 | OLD AGE | - | 164,840,678.00 | 121,783,322.76 | 347,923,310.07 |
| 71021 | OLD AGE | - | 164,840,678.00 | 121,783,322.76 | 347,923,310.07 |
| 7109 | SOCIAL PROTECTION N.E.C. | 69,471,790.00 | 120,134,610.00 | 34,735,895.00 | 123,831,431.00 |
| 71091 | SOCIAL PROTECTION N.E.C. | 69,471,790.00 | 120,134,610.00 | 34,735,895.00 | 123,831,431.00 |

126313 - MAGAMA Local Government, Niger State - 2026 Budget: Other Recurrent Expenditure by Function

| Code | Function | 2024 Full Year Actuals | 2025 Approved Budget | 2025 Performance January to December | 2026 Approved Budget |
|-------------|---|------------------------|-----------------------|---|-----------------------|
| | Total Other Recurrent Expenditure | 233,549,713.00 | 265,477,479.00 | 158,688,438.00 | 424,800,000.00 |
| 701 | GENERAL PUBLIC SERVICES | 90,412,375.60 | 137,828,922.29 | 106,233,219.92 | 209,251,023.66 |
| 7011 | EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS | 81,786,214.61 | 72,936,191.51 | 29,972,010.11 | 123,160,980.62 |
| 70111 | EXECUTIVE AND LEGISLATIVE ORGANS | 76,698,867.93 | 68,399,342.69 | 28,107,661.61 | 115,500,000.00 |
| 70112 | FINANCIAL AND FISCAL AFFAIRS | 5,087,346.68 | 4,536,848.82 | 1,864,348.49 | 7,660,980.62 |
| 7013 | GENERAL SERVICES | 8,626,161.00 | 64,892,730.78 | 76,261,209.82 | 86,090,043.03 |
| 70131 | GENERAL PERSONNEL SERVICES | 5,073,071.08 | 4,524,117.97 | 1,859,116.95 | 7,639,483.15 |
| 70132 | OVERALL PLANNING AND STATISTICAL SERVICES | 745,727.08 | 665,032.52 | 273,284.92 | 1,122,982.38 |
| 70133 | OTHER GENERAL SERVICES | 2,807,362.85 | 59,703,580.28 | 74,128,807.95 | 77,327,577.50 |
| 704 | ECONOMIC AFFAIRS | 13,249,071.69 | 11,815,399.88 | 4,855,357.50 | 19,951,634.51 |
| 7042 | AGRICULTURE, FORESTRY, FISHING, AND HUNTING | 6,960,151.99 | 6,206,999.32 | 2,550,671.24 | 10,481,217.99 |
| 70421 | AGRICULTURE | 6,960,151.99 | 6,206,999.32 | 2,550,671.24 | 10,481,217.99 |
| 7045 | TRANSPORT | 6,288,919.70 | 5,608,400.56 | 2,304,686.26 | 9,470,416.52 |
| 70451 | ROAD TRANSPORT | 6,288,919.70 | 5,608,400.56 | 2,304,686.26 | 9,470,416.52 |
| 707 | HEALTH | 32,428,004.52 | 28,918,995.20 | 11,883,817.88 | 48,832,983.10 |
| 7074 | PUBLIC HEALTH SERVICES | 32,428,004.52 | 28,918,995.20 | 11,883,817.88 | 48,832,983.10 |
| 70741 | PUBLIC HEALTH SERVICES | 32,428,004.52 | 28,918,995.20 | 11,883,817.88 | 48,832,983.10 |
| 709 | EDUCATION | 90,134,243.67 | 80,380,886.80 | 33,031,293.54 | 135,732,187.77 |
| 7091 | PRE-PRIMARY AND PRIMARY EDUCATION | 90,134,243.67 | 80,380,886.80 | 33,031,293.54 | 135,732,187.77 |
| 70912 | PRIMARY EDUCATION | 90,134,243.67 | 80,380,886.80 | 33,031,293.54 | 135,732,187.77 |
| 710 | SOCIAL PROTECTION | 7,326,017.52 | 6,533,274.83 | 2,684,749.16 | 11,032,170.96 |
| 7109 | SOCIAL PROTECTION N.E.C. | 7,326,017.52 | 6,533,274.83 | 2,684,749.16 | 11,032,170.96 |
| 71091 | SOCIAL PROTECTION N.E.C. | 7,326,017.52 | 6,533,274.83 | 2,684,749.16 | 11,032,170.96 |

126313 - MAGAMA Local Government, Niger State - 2026 Budget: Capital Expenditure by Function

| Code | Function | 2024 Full Year Actuals | 2025 Approved Budget | 2025 Performance January to December | 2026 Approved Budget |
|-------------|---|------------------------|-------------------------|--------------------------------------|-------------------------|
| | Total Capital Expenditure | 51,263,157.89 | 3,073,714,737.00 | 809,100,000.00 | 3,417,170,395.65 |
| 701 | GENERAL PUBLIC SERVICES | 46,000,000.00 | 450,841,251.00 | 6,000,000.00 | 294,530,000.00 |
| 7011 | EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS | 46,000,000.00 | 450,841,251.00 | 6,000,000.00 | 294,530,000.00 |
| 70111 | EXECUTIVE AND LEGISLATIVE ORGANS | 46,000,000.00 | 450,841,251.00 | 6,000,000.00 | 294,530,000.00 |
| 704 | ECONOMIC AFFAIRS | 5,263,157.89 | 1,868,373,486.00 | 791,000,000.00 | 1,847,900,395.65 |
| 7042 | AGRICULTURE, FORESTRY, FISHING, AND HUNTING | 5,263,157.89 | 115,000,000.00 | 7,000,000.00 | 86,000,000.00 |
| 70421 | AGRICULTURE | 5,263,157.89 | 115,000,000.00 | 7,000,000.00 | 86,000,000.00 |
| 7043 | FUEL AND ENERGY | - | 102,000,000.00 | - | 125,700,000.00 |
| 70435 | ELECTRICITY | - | 102,000,000.00 | - | 125,700,000.00 |
| 7045 | TRANSPORT | - | 1,625,373,486.00 | 784,000,000.00 | 1,579,783,486.00 |
| 70451 | ROAD TRANSPORT | - | 1,625,373,486.00 | 784,000,000.00 | 1,579,783,486.00 |
| 7047 | OTHER INDUSTRIES | - | 26,000,000.00 | - | 56,416,909.65 |
| 70471 | DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING | - | 26,000,000.00 | - | 56,416,909.65 |
| 706 | HOUSING AND COMMUNITY AMMENITIES | - | 149,000,000.00 | - | 184,700,000.00 |
| 7061 | HOUSING DEVELOPMENT | - | 13,000,000.00 | - | 13,000,000.00 |
| 70611 | HOUSING DEVELOPMENT | - | 13,000,000.00 | - | 13,000,000.00 |
| 7062 | COMMUNITY DEVELOPMENT | - | 73,000,000.00 | - | 57,200,000.00 |
| 70621 | COMMUNITY DEVELOPMENT | - | 73,000,000.00 | - | 57,200,000.00 |
| 7063 | WATER SUPPLY | - | 63,000,000.00 | - | 102,500,000.00 |
| 70631 | WATER SUPPLY | - | 63,000,000.00 | - | 102,500,000.00 |
| 7064 | STREET LIGHTING | - | - | - | 12,000,000.00 |
| 70641 | STREET LIGHTING | - | - | - | 12,000,000.00 |
| 707 | HEALTH | - | 107,500,000.00 | 6,100,000.00 | 248,280,000.00 |
| 7074 | PUBLIC HEALTH SERVICES | - | 107,500,000.00 | 6,100,000.00 | 248,280,000.00 |
| 70741 | PUBLIC HEALTH SERVICES | - | 107,500,000.00 | 6,100,000.00 | 248,280,000.00 |
| 708 | RECREATION, CULTURE AND RELIGION | - | 90,000,000.00 | - | 95,000,000.00 |
| 7082 | CULTURAL SERVICES | - | 90,000,000.00 | - | 95,000,000.00 |
| 70821 | CULTURAL SERVICES | - | 90,000,000.00 | - | 95,000,000.00 |
| 709 | EDUCATION | - | 338,000,000.00 | - | 656,260,000.00 |
| 7091 | PRE-PRIMARY AND PRIMARY EDUCATION | - | 338,000,000.00 | - | 650,760,000.00 |
| 70912 | PRIMARY EDUCATION | - | 338,000,000.00 | - | 650,760,000.00 |
| 7098 | EDUCATION N.E.C. | - | - | - | 5,500,000.00 |
| 70981 | EDUCATION N.E.C | - | - | - | 5,500,000.00 |
| 710 | SOCIAL PROTECTION | - | 70,000,000.00 | 6,000,000.00 | 90,500,000.00 |
| 7105 | UNEMPLOYMENT | - | 70,000,000.00 | 6,000,000.00 | 50,500,000.00 |
| 71051 | UNEMPLOYMENT | - | 70,000,000.00 | 6,000,000.00 | 50,500,000.00 |
| 7109 | SOCIAL PROTECTION N.E.C. | - | - | - | 40,000,000.00 |
| 71091 | SOCIAL PROTECTION N.E.C. | - | - | - | 40,000,000.00 |

126313 - MAGAMA Local Government, Niger State - 2026 Budget: Total Expenditure by Location

| Code | Location | 2024 Full Year Actuals | 2025 Approved Budget | 2025 Performance January to December | 2026 Approved Budget |
|----------|----------------------|------------------------|----------------------|---|----------------------|
| 126 | NIGER STATE | 903,014,806.89 | 5,912,717,722.00 | 2,205,482,672.78 | 6,969,142,583.00 |
| 1263 | ZONE C - NIGER NORTH | 903,014,806.89 | 5,912,717,722.00 | 2,205,482,672.78 | 6,969,142,583.00 |
| 126313 | MAGAMA | 903,014,806.89 | 5,912,717,722.00 | 2,205,482,672.78 | 6,969,142,583.00 |
| 12631398 | LG WIDE | 903,014,806.89 | 5,912,717,722.00 | 2,205,482,672.78 | 6,969,142,583.00 |

126313 - MAGAMA Local Government, Niger State - 2026 Budget: Personnel Expenditure by Location

| Code | Location | 2024 Full Year Actuals | 2025 Approved Budget | 2025 Performance January to December | 2026 Approved Budget |
|----------|----------------------|------------------------|----------------------|---|----------------------|
| 126 | NIGER STATE | 618,201,936.00 | 2,573,525,506.00 | 1,237,694,234.78 | 3,127,172,187.35 |
| 1263 | ZONE C - NIGER NORTH | 618,201,936.00 | 2,573,525,506.00 | 1,237,694,234.78 | 3,127,172,187.35 |
| 126313 | MAGAMA | 618,201,936.00 | 2,573,525,506.00 | 1,237,694,234.78 | 3,127,172,187.35 |
| 12631398 | LG WIDE | 618,201,936.00 | 2,573,525,506.00 | 1,237,694,234.78 | 3,127,172,187.35 |

126313 - MAGAMA Local Government, Niger State - 2026 Budget: Other Recurrent Expenditure by Location

| Code | Location | 2024 Full Year Actuals | 2025 Approved Budget | 2025 Performance January to December | 2026 Approved Budget |
|----------|----------------------|------------------------|----------------------|---|----------------------|
| 126 | NIGER STATE | 233,549,713.00 | 265,477,479.00 | 158,688,438.00 | 424,800,000.00 |
| 1263 | ZONE C - NIGER NORTH | 233,549,713.00 | 265,477,479.00 | 158,688,438.00 | 424,800,000.00 |
| 126313 | MAGAMA | 233,549,713.00 | 265,477,479.00 | 158,688,438.00 | 424,800,000.00 |
| 12631398 | LG WIDE | 233,549,713.00 | 265,477,479.00 | 158,688,438.00 | 424,800,000.00 |

126313 - MAGAMA Local Government, Niger State - 2026 Budget: Capital Expenditure by Location

| Code | Location | 2024 Full Year Actuals | 2025 Approved Budget | 2025 Performance January to December | 2026 Approved Budget |
|----------|----------------------|------------------------|----------------------|---|----------------------|
| 126 | NIGER STATE | 51,263,157.89 | 3,073,714,737.00 | 809,100,000.00 | 3,417,170,395.65 |
| 1263 | ZONE C - NIGER NORTH | 51,263,157.89 | 3,073,714,737.00 | 809,100,000.00 | 3,417,170,395.65 |
| 126313 | MAGAMA | 51,263,157.89 | 3,073,714,737.00 | 809,100,000.00 | 3,417,170,395.65 |
| 12631398 | LG WIDE | 51,263,157.89 | 3,073,714,737.00 | 809,100,000.00 | 3,417,170,395.65 |

126313 - MAGAMA Local Government, Niger State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

| Code | Programme | 2024 Full Year Actuals | 2025 Approved Budget | 2025 Performance January to December | 2026 Approved Budget |
|-------------|--|------------------------|-------------------------|--------------------------------------|-------------------------|
| | Total Expenditure | 903,014,806.89 | 5,912,717,722.00 | 2,205,482,672.78 | 6,969,142,583.00 |
| 01 | Agriculture | 59,166,357.88 | 233,853,373.32 | 33,452,812.24 | 214,128,435.99 |
| 0101 | Effective governance of the Agriculture Sector | 53,903,199.99 | 118,853,373.32 | 26,452,812.24 | 128,128,435.99 |
| 010102 | Agriculture sector coordination mechanisms | 53,903,199.99 | 118,853,373.32 | 26,452,812.24 | 128,128,435.99 |
| 0103 | Enhancement of food production and productivity | 5,263,157.89 | 115,000,000.00 | 7,000,000.00 | 86,000,000.00 |
| 010303 | Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.) | 5,263,157.89 | 115,000,000.00 | 7,000,000.00 | 86,000,000.00 |
| 02 | Societal Re-orientation | - | 137,000,000.00 | 22,089,625.02 | 141,388,212.54 |
| 0210 | Societal Re-orientation - General | - | 137,000,000.00 | 22,089,625.02 | 141,388,212.54 |
| 021001 | Societal Re-orientation - General | - | 137,000,000.00 | 22,089,625.02 | 141,388,212.54 |
| 04 | Health | 307,641,322.52 | 533,572,145.20 | 155,590,476.88 | 845,242,467.10 |
| 0401 | Effective governance of the health system | 307,641,322.52 | 426,072,145.20 | 149,490,476.88 | 596,962,467.10 |
| 040103 | Health sector coordination mechanisms | 307,641,322.52 | 426,072,145.20 | 149,490,476.88 | 596,962,467.10 |
| 0405 | Provision of adequate and modern health infrastructure for health services delivery | - | 107,500,000.00 | 6,100,000.00 | 248,280,000.00 |
| 040501 | Functional health facilities | - | 107,500,000.00 | 6,100,000.00 | 248,280,000.00 |
| 05 | Education | 90,134,243.67 | 1,732,605,926.80 | 653,371,603.54 | 2,315,528,316.77 |
| 0501 | Effective governance of the education system | 90,134,243.67 | 1,394,605,926.80 | 653,371,603.54 | 1,659,268,316.77 |
| 050103 | Education sector coordination mechanisms | 90,134,243.67 | 1,394,605,926.80 | 653,371,603.54 | 1,659,268,316.77 |
| 0504 | Improved quality of teaching and learning outcomes | - | - | - | 5,000,000.00 |
| 050402 | Instructional and learning materials | - | - | - | 5,000,000.00 |
| 0505 | Adequate infrastructure at all levels | - | 338,000,000.00 | - | 645,760,000.00 |
| 050501 | Schools' infrastructure construction and rehabilitation | - | 338,000,000.00 | - | 645,760,000.00 |
| 0510 | Education Sector Expenditures Not Elsewhere Classified | - | - | - | 5,500,000.00 |
| 051001 | Education Not Elsewhere Classified | - | - | - | 5,500,000.00 |
| 06 | Housing and Urban Development | 44,543,320.00 | 145,544,400.00 | 22,271,660.00 | 134,301,401.00 |
| 0610 | Housing and Urban Development - General | 44,543,320.00 | 145,544,400.00 | 22,271,660.00 | 134,301,401.00 |
| 061001 | Housing and Urban Development - General | 44,543,320.00 | 145,544,400.00 | 22,271,660.00 | 134,301,401.00 |
| 10 | Water Resources and Rural Development | - | 101,000,000.00 | - | 144,700,000.00 |
| 1010 | Water Resources and Rural Deve - General | - | 101,000,000.00 | - | 144,700,000.00 |
| 101001 | Water Resources and Rural Deve - General | - | 101,000,000.00 | - | 144,700,000.00 |
| 12 | Growing the Private Sector | - | 26,000,000.00 | - | 56,416,909.65 |
| 1210 | Growing the Private Sector - General | - | 26,000,000.00 | - | 56,416,909.65 |
| 121001 | Growing the Private Sector - General | - | 26,000,000.00 | - | 56,416,909.65 |
| 13 | Reform of Government and Governance | 318,442,835.60 | 908,651,427.29 | 367,197,841.92 | 817,196,025.40 |
| 1310 | Reform of Government and Governance - General | 318,442,835.60 | 908,651,427.29 | 367,197,841.92 | 817,196,025.40 |
| 131001 | Reform of Government and Governance - General | 318,442,835.60 | 908,651,427.29 | 367,197,841.92 | 817,196,025.40 |
| 14 | Power | - | 102,000,000.00 | - | 137,700,000.00 |
| 1410 | Power - General | - | 102,000,000.00 | - | 137,700,000.00 |
| 141001 | Power - General | - | 102,000,000.00 | - | 137,700,000.00 |
| 17 | Road | 6,288,919.70 | 1,630,981,886.56 | 786,304,686.26 | 1,589,253,902.52 |
| 1710 | Road - General | 6,288,919.70 | 1,630,981,886.56 | 786,304,686.26 | 1,589,253,902.52 |
| 171001 | Road - General | 6,288,919.70 | 1,630,981,886.56 | 786,304,686.26 | 1,589,253,902.52 |
| 23 | Social Protection | 76,797,807.52 | 361,508,562.83 | 165,203,966.92 | 573,286,912.04 |
| 2301 | Effective Governance of Social Protection | 76,797,807.52 | 126,667,884.83 | 37,420,644.16 | 134,863,601.96 |
| 230102 | Social protection coordination and mechanisms | 76,797,807.52 | 126,667,884.83 | 37,420,644.16 | 134,863,601.96 |
| 2302 | Reduce Poverty and Vulnerability | - | 70,000,000.00 | 6,000,000.00 | 50,500,000.00 |
| 230204 | Other Social Safety Nets | - | 70,000,000.00 | 6,000,000.00 | 50,500,000.00 |
| 2305 | Social Pensions and Old Age Support | - | 164,840,678.00 | 121,783,322.76 | 347,923,310.07 |
| 230501 | Pensions Payments and Contributions | - | 164,840,678.00 | 121,783,322.76 | 267,923,310.07 |
| 230502 | Gratuity | - | - | - | 80,000,000.00 |
| 2310 | Social Protection Not Elsewhere Classified | - | - | - | 40,000,000.00 |
| 231001 | Social Protection Not Elsewhere Classified | - | - | - | 40,000,000.00 |

126313 - MAGAMA Local Government, Niger State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

| Code | Programme | 2024 Full Year Actuals | 2025 Approved Budget | 2025 Performance January to December | 2026 Approved Budget |
|-------------|---|------------------------|-------------------------|--------------------------------------|-------------------------|
| | Total Personnel Expenditure | 618,201,936.00 | 2,573,525,506.00 | 1,237,694,234.78 | 3,127,172,187.35 |
| 01 | Agriculture | 46,943,048.00 | 112,646,374.00 | 23,902,141.00 | 117,647,218.00 |
| 0101 | Effective governance of the Agriculture Sector | 46,943,048.00 | 112,646,374.00 | 23,902,141.00 | 117,647,218.00 |
| 010102 | Agriculture sector coordination mechanisms | 46,943,048.00 | 112,646,374.00 | 23,902,141.00 | 117,647,218.00 |
| 02 | Societal Re-orientation | - | 47,000,000.00 | 22,089,625.02 | 46,388,212.54 |
| 0210 | Societal Re-orientation - General | - | 47,000,000.00 | 22,089,625.02 | 46,388,212.54 |
| 021001 | Societal Re-orientation - General | - | 47,000,000.00 | 22,089,625.02 | 46,388,212.54 |
| 04 | Health | 275,213,318.00 | 397,153,150.00 | 137,606,659.00 | 548,129,484.00 |
| 0401 | Effective governance of the health system | 275,213,318.00 | 397,153,150.00 | 137,606,659.00 | 548,129,484.00 |
| 040103 | Health sector coordination mechanisms | 275,213,318.00 | 397,153,150.00 | 137,606,659.00 | 548,129,484.00 |
| 05 | Education | - | 1,314,225,040.00 | 620,340,310.00 | 1,523,536,129.00 |
| 0501 | Effective governance of the education system | - | 1,314,225,040.00 | 620,340,310.00 | 1,523,536,129.00 |
| 050103 | Education sector coordination mechanisms | - | 1,314,225,040.00 | 620,340,310.00 | 1,523,536,129.00 |
| 06 | Housing and Urban Development | 44,543,320.00 | 97,544,400.00 | 22,271,660.00 | 106,301,401.00 |
| 0610 | Housing and Urban Development - General | 44,543,320.00 | 97,544,400.00 | 22,271,660.00 | 106,301,401.00 |
| 061001 | Housing and Urban Development - General | 44,543,320.00 | 97,544,400.00 | 22,271,660.00 | 106,301,401.00 |
| 13 | Reform of Government and Governance | 182,030,460.00 | 319,981,254.00 | 254,964,622.00 | 313,415,001.74 |
| 1310 | Reform of Government and Governance - General | 182,030,460.00 | 319,981,254.00 | 254,964,622.00 | 313,415,001.74 |
| 131001 | Reform of Government and Governance - General | 182,030,460.00 | 319,981,254.00 | 254,964,622.00 | 313,415,001.74 |
| 23 | Social Protection | 69,471,790.00 | 284,975,288.00 | 156,519,217.76 | 471,754,741.07 |
| 2301 | Effective Governance of Social Protection | 69,471,790.00 | 120,134,610.00 | 34,735,895.00 | 123,831,431.00 |
| 230102 | Social protection coordination and mechanisms | 69,471,790.00 | 120,134,610.00 | 34,735,895.00 | 123,831,431.00 |
| 2305 | Social Pensions and Old Age Support | - | 164,840,678.00 | 121,783,322.76 | 347,923,310.07 |
| 230501 | Pensions Payments and Contributions | - | 164,840,678.00 | 121,783,322.76 | 267,923,310.07 |
| 230502 | Gratuity | - | - | - | 80,000,000.00 |

126313 - MAGAMA Local Government, Niger State - 2026 - Other Recurrent Expenditure by Programme (Sector, Objective and Programme)

| Code | Programme | 2024 Full Year Actuals | 2025 Approved Budget | 2025 Performance January to December | 2026 Approved Budget |
|-------------|---|------------------------|-----------------------|--------------------------------------|-----------------------|
| | Total Other Recurrent Expenditure | 233,549,713.00 | 265,477,479.00 | 158,688,438.00 | 424,800,000.00 |
| 01 | Agriculture | 6,960,151.99 | 6,206,999.32 | 2,550,671.24 | 10,481,217.99 |
| 0101 | Effective governance of the Agriculture Sector | 6,960,151.99 | 6,206,999.32 | 2,550,671.24 | 10,481,217.99 |
| 010102 | Agriculture sector coordination mechanisms | 6,960,151.99 | 6,206,999.32 | 2,550,671.24 | 10,481,217.99 |
| 04 | Health | 32,428,004.52 | 28,918,995.20 | 11,883,817.88 | 48,832,983.10 |
| 0401 | Effective governance of the health system | 32,428,004.52 | 28,918,995.20 | 11,883,817.88 | 48,832,983.10 |
| 040103 | Health sector coordination mechanisms | 32,428,004.52 | 28,918,995.20 | 11,883,817.88 | 48,832,983.10 |
| 05 | Education | 90,134,243.67 | 80,380,886.80 | 33,031,293.54 | 135,732,187.77 |
| 0501 | Effective governance of the education system | 90,134,243.67 | 80,380,886.80 | 33,031,293.54 | 135,732,187.77 |
| 050103 | Education sector coordination mechanisms | 90,134,243.67 | 80,380,886.80 | 33,031,293.54 | 135,732,187.77 |
| 13 | Reform of Government and Governance | 90,412,375.60 | 137,828,922.29 | 106,233,219.92 | 209,251,023.66 |
| 1310 | Reform of Government and Governance - General | 90,412,375.60 | 137,828,922.29 | 106,233,219.92 | 209,251,023.66 |
| 131001 | Reform of Government and Governance - General | 90,412,375.60 | 137,828,922.29 | 106,233,219.92 | 209,251,023.66 |
| 17 | Road | 6,288,919.70 | 5,608,400.56 | 2,304,686.26 | 9,470,416.52 |
| 1710 | Road - General | 6,288,919.70 | 5,608,400.56 | 2,304,686.26 | 9,470,416.52 |
| 171001 | Road - General | 6,288,919.70 | 5,608,400.56 | 2,304,686.26 | 9,470,416.52 |
| 23 | Social Protection | 7,326,017.52 | 6,533,274.83 | 2,684,749.16 | 11,032,170.96 |
| 2301 | Effective Governance of Social Protection | 7,326,017.52 | 6,533,274.83 | 2,684,749.16 | 11,032,170.96 |
| 230102 | Social protection coordination and mechanisms | 7,326,017.52 | 6,533,274.83 | 2,684,749.16 | 11,032,170.96 |

126313 - MAGAMA Local Government, Niger State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

| Code | Programme | 2024 Full Year Actuals | 2025 Approved Budget | 2025 Performance January to December | 2026 Approved Budget |
|-------------|--|------------------------|-------------------------|--------------------------------------|-------------------------|
| | Total Capital Expenditure | 51,263,157.89 | 3,073,714,737.00 | 809,100,000.00 | 3,417,170,395.65 |
| 01 | Agriculture | 5,263,157.89 | 115,000,000.00 | 7,000,000.00 | 86,000,000.00 |
| 0103 | Enhancement of food production and productivity | 5,263,157.89 | 115,000,000.00 | 7,000,000.00 | 86,000,000.00 |
| 010303 | Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.) | 5,263,157.89 | 115,000,000.00 | 7,000,000.00 | 86,000,000.00 |
| 02 | Societal Re-orientation | - | 90,000,000.00 | - | 95,000,000.00 |
| 0210 | Societal Re-orientation - General | - | 90,000,000.00 | - | 95,000,000.00 |
| 021001 | Societal Re-orientation - General | - | 90,000,000.00 | - | 95,000,000.00 |
| 04 | Health | - | 107,500,000.00 | 6,100,000.00 | 248,280,000.00 |
| 0405 | Provision of adequate and modern health infrastructure for health services delivery | - | 107,500,000.00 | 6,100,000.00 | 248,280,000.00 |
| 040501 | Functional health facilities | - | 107,500,000.00 | 6,100,000.00 | 248,280,000.00 |
| 05 | Education | - | 338,000,000.00 | - | 656,260,000.00 |
| 0504 | Improved quality of teaching and learning outcomes | - | - | - | 5,000,000.00 |
| 050402 | Instructional and learning materials | - | - | - | 5,000,000.00 |
| 0505 | Adequate infrastructure at all levels | - | 338,000,000.00 | - | 645,760,000.00 |
| 050501 | Schools' infrastructure construction and rehabilitation | - | 338,000,000.00 | - | 645,760,000.00 |
| 0510 | Education Sector Expenditures Not Elsewhere Classified | - | - | - | 5,500,000.00 |
| 051001 | Education Not Elsewhere Classified | - | - | - | 5,500,000.00 |
| 06 | Housing and Urban Development | - | 48,000,000.00 | - | 28,000,000.00 |
| 0610 | Housing and Urban Development - General | - | 48,000,000.00 | - | 28,000,000.00 |
| 061001 | Housing and Urban Development - General | - | 48,000,000.00 | - | 28,000,000.00 |
| 10 | Water Resources and Rural Development | - | 101,000,000.00 | - | 144,700,000.00 |
| 1010 | Water Resources and Rural Deve - General | - | 101,000,000.00 | - | 144,700,000.00 |
| 101001 | Water Resources and Rural Deve - General | - | 101,000,000.00 | - | 144,700,000.00 |
| 12 | Growing the Private Sector | - | 26,000,000.00 | - | 56,416,909.65 |
| 1210 | Growing the Private Sector - General | - | 26,000,000.00 | - | 56,416,909.65 |
| 121001 | Growing the Private Sector - General | - | 26,000,000.00 | - | 56,416,909.65 |
| 13 | Reform of Government and Governance | 46,000,000.00 | 450,841,251.00 | 6,000,000.00 | 294,530,000.00 |
| 1310 | Reform of Government and Governance - General | 46,000,000.00 | 450,841,251.00 | 6,000,000.00 | 294,530,000.00 |
| 131001 | Reform of Government and Governance - General | 46,000,000.00 | 450,841,251.00 | 6,000,000.00 | 294,530,000.00 |
| 14 | Power | - | 102,000,000.00 | - | 137,700,000.00 |
| 1410 | Power - General | - | 102,000,000.00 | - | 137,700,000.00 |
| 141001 | Power - General | - | 102,000,000.00 | - | 137,700,000.00 |
| 17 | Road | - | 1,625,373,486.00 | 784,000,000.00 | 1,579,783,486.00 |
| 1710 | Road - General | - | 1,625,373,486.00 | 784,000,000.00 | 1,579,783,486.00 |
| 171001 | Road - General | - | 1,625,373,486.00 | 784,000,000.00 | 1,579,783,486.00 |
| 23 | Social Protection | - | 70,000,000.00 | 6,000,000.00 | 90,500,000.00 |
| 2302 | Reduce Poverty and Vulnerability | - | 70,000,000.00 | 6,000,000.00 | 50,500,000.00 |
| 230204 | Other Social Safety Nets | - | 70,000,000.00 | 6,000,000.00 | 50,500,000.00 |
| 2310 | Social Protection Not Elsewhere Classified | - | - | - | 40,000,000.00 |
| 231001 | Social Protection Not Elsewhere Classified | - | - | - | 40,000,000.00 |

126313 - MAGAMA Local Government, Niger State - 2026 Budget: Capital Projects

| Project Name | Programme Code | Administrative Code and Description | Economic Code and Description | Function Code and Description | Location Code and Description | 2024 Full Year Actuals | 2025 Approved Budget | 2025 Performance January to December | 2026 Approved Budget |
|--|--|---|---|---|-------------------------------|------------------------|-------------------------|--------------------------------------|-------------------------|
| Total Capital Expenditure | | | | | | 51,263,157.89 | 3,673,714,737.00 | 889,100,000.00 | 3,417,170,395.65 |
| i. Purchase of 2 No Wireless Speaking System | 13 - Reform of Government and Governance | 01110010010 - CHAIRMAN | 23010138 - PURCHASE OF OTHER MINOR OFFICE AND IT EQUIPMENT | 70111 - EXECUTIVE AND LEGISLATIVE ORGANS | 26231398 - LG WIDE | - | 2,000,000.00 | - | 1,000,000.00 |
| ii. Purchase of 1 No Canon Vedio Camera (350 KV) | 13 - Reform of Government and Governance | 01110010010 - CHAIRMAN | 23010138 - PURCHASE OF OTHER MINOR OFFICE AND IT EQUIPMENT | 70111 - EXECUTIVE AND LEGISLATIVE ORGANS | 26231398 - LG WIDE | - | - | - | 1,750,000.00 |
| iii. Purchase of 1 No. Thermocool Generator (300KW) | 13 - Reform of Government and Governance | 01110010010 - CHAIRMAN | 23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS | 70111 - EXECUTIVE AND LEGISLATIVE ORGANS | 26231398 - LG WIDE | - | - | - | 850,000.00 |
| iv. Local Government Contributions to annual pilgrimages | 13 - Reform of Government and Governance | 01110010010 - CHAIRMAN | 23050104 - ANNIVERSARIES/CELEBRATIONS | 70111 - EXECUTIVE AND LEGISLATIVE ORGANS | 26231398 - LG WIDE | - | 120,000,000.00 | - | 39,000,000.00 |
| v. SP: Assessment of Readiness of Stakeholders in flood prone area Garahun, Anfani, Sabon Gari Anfani, Nasarawa and Kura | 13 - Reform of Government and Governance | 01110010010 - CHAIRMAN | 23050101 - RESEARCH AND DEVELOPMENT | 70111 - EXECUTIVE AND LEGISLATIVE ORGANS | 26231398 - LG WIDE | - | 15,000,000.00 | - | 5,000,000.00 |
| vi. SP: Advocacy and Awareness Programme in Vulnerable Communities | 13 - Reform of Government and Governance | 01110010010 - CHAIRMAN | 23050101 - RESEARCH AND DEVELOPMENT | 70111 - EXECUTIVE AND LEGISLATIVE ORGANS | 26231398 - LG WIDE | - | - | - | 4,000,000.00 |
| vii. SP: Drilling of 6 No Hand Pump Boreholes at IDP Camps | 13 - Reform of Government and Governance | 01110010010 - CHAIRMAN | 23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES | 70111 - EXECUTIVE AND LEGISLATIVE ORGANS | 26231398 - LG WIDE | - | - | - | 10,000,000.00 |
| viii. Purchase of 2 No. HP Laptop Computer to Council Chairman's office | 13 - Reform of Government and Governance | 01110010010 - CHAIRMAN | 23010113 - PURCHASE OF COMPUTERS | 70111 - EXECUTIVE AND LEGISLATIVE ORGANS | 26231398 - LG WIDE | 24,000,000.00 | 74,000,000.00 | - | 1,500,000.00 |
| ix. Purchase of 7 No. Motorcycles (Bajaj) for official usage | 13 - Reform of Government and Governance | 01110010010 - CHAIRMAN | 23010104 - PURCHASE OF MOTOR CYCLES / TRICYCLE | 70111 - EXECUTIVE AND LEGISLATIVE ORGANS | 26231398 - LG WIDE | - | - | - | 9,450,000.00 |
| x. Total Renovation of L.G. Secretariat at Nasko (Office Building) phase 1 | 13 - Reform of Government and Governance | 01110010010 - CHAIRMAN | 23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS | 70111 - EXECUTIVE AND LEGISLATIVE ORGANS | 26231398 - LG WIDE | 22,000,000.00 | 140,000,000.00 | - | 25,000,000.00 |
| xi. Construction of 4 No. VI Toilets at L.G. Secretariat | 13 - Reform of Government and Governance | 01110010010 - CHAIRMAN | 23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE | 70111 - EXECUTIVE AND LEGISLATIVE ORGANS | 26231398 - LG WIDE | - | - | - | 8,000,000.00 |
| xii. Purchase of Office Furniture 10 Set of Cushion for Directors office, Vice Chairman and Council Secretary | 13 - Reform of Government and Governance | 01110010010 - CHAIRMAN | 23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS | 70111 - EXECUTIVE AND LEGISLATIVE ORGANS | 26231398 - LG WIDE | - | - | - | 15,150,000.00 |
| xiii. Procurement and distribution of assorted grains, matras, mats, plastic bucket and Inwellhood support | 13 - Reform of Government and Governance | 01110010010 - CHAIRMAN | 23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT | 70111 - EXECUTIVE AND LEGISLATIVE ORGANS | 26231398 - LG WIDE | - | 5,000,000.00 | - | 15,000,000.00 |
| xiv. Reconstruction of Staff Quarters at Nasko | 13 - Reform of Government and Governance | 01110010010 - CHAIRMAN | 23030103 - REHABILITATION / REPAIRS - HOUSING | 70111 - EXECUTIVE AND LEGISLATIVE ORGANS | 26231398 - LG WIDE | - | 44,000,000.00 | - | 15,000,000.00 |
| xv. Reconstruction of Corpers Lodge at Nasko | 13 - Reform of Government and Governance | 01110010010 - CHAIRMAN | 23030103 - REHABILITATION / REPAIRS - HOUSING | 70111 - EXECUTIVE AND LEGISLATIVE ORGANS | 26231398 - LG WIDE | - | - | - | 10,000,000.00 |
| xvi. Renovation of Corpers Lodge at Ibebo | 13 - Reform of Government and Governance | 01110010010 - CHAIRMAN | 23030103 - REHABILITATION / REPAIRS - HOUSING | 70111 - EXECUTIVE AND LEGISLATIVE ORGANS | 26231398 - LG WIDE | - | - | - | 5,000,000.00 |
| xvii. Provision and Distribution of Furniture to L.G. Offices and L.E.A. | 13 - Reform of Government and Governance | 01110010010 - CHAIRMAN | 23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS | 70111 - EXECUTIVE AND LEGISLATIVE ORGANS | 26231398 - LG WIDE | - | 32,000,000.00 | 6,000,000.00 | 10,000,000.00 |
| xviii. Construction of Legislative Chamber with 4 No offices phase 1 | 13 - Reform of Government and Governance | 01120010010 - THE LEGISLATIVE COUNCIL | 23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS | 70111 - EXECUTIVE AND LEGISLATIVE ORGANS | 26231398 - LG WIDE | - | 18,841,251.00 | - | 30,000,000.00 |
| xix. Purchase and Supply of Furniture to Legislative Chamber | 13 - Reform of Government and Governance | 01120010010 - THE LEGISLATIVE COUNCIL | 23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS | 70111 - EXECUTIVE AND LEGISLATIVE ORGANS | 26231398 - LG WIDE | - | - | - | 15,000,000.00 |
| xx. Purchase of 1 No. Legislative Bus | 13 - Reform of Government and Governance | 01120010010 - THE LEGISLATIVE COUNCIL | 23010108 - PURCHASE OF BUSES | 70111 - EXECUTIVE AND LEGISLATIVE ORGANS | 26231398 - LG WIDE | - | - | - | 25,980,000.00 |
| xxi. Purchase of 11 No. Motorcycles (Bajaj) | 13 - Reform of Government and Governance | 01120010010 - THE LEGISLATIVE COUNCIL | 23010104 - PURCHASE OF MOTOR CYCLES / TRICYCLE | 70111 - EXECUTIVE AND LEGISLATIVE ORGANS | 26231398 - LG WIDE | - | - | - | 14,850,000.00 |
| xxii. Councilors Ward Constituency Projects | 13 - Reform of Government and Governance | 01120010010 - THE LEGISLATIVE COUNCIL | 23020199 - OTHER CONSTRUCTION | 70111 - EXECUTIVE AND LEGISLATIVE ORGANS | 26231398 - LG WIDE | - | - | - | 33,000,000.00 |
| xxiii. Purchase and Distribution of Assorted grains, Rice, Millet, Matras, Beans, LG Staff Welfare (Fallowe) | 01 - Agriculture | 02150010010 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 23020107 - PURCHASE OF AGRICULTURAL EQUIPMENT | 70421 - AGRICULTURE | 26231398 - LG WIDE | 5,263,157.89 | 50,000,000.00 | - | 12,000,000.00 |
| xxiv. Purchase and Distribution Rains (Salah Welfare) | 01 - Agriculture | 02150010010 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT | 70421 - AGRICULTURE | 26231398 - LG WIDE | - | - | - | 10,000,000.00 |
| xxv. SP: Complete rehabilitation and equping of Home Economic Centre at Nasko | 01 - Agriculture | 02150010010 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 23030199 - OTHER REHABILITATION | 70421 - AGRICULTURE | 26231398 - LG WIDE | - | 25,000,000.00 | - | 10,000,000.00 |
| xxvi. SP: Training/Support of farmer/110 youths on Agricultural Production | 01 - Agriculture | 02150010010 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 23020127 - PURCHASE OF AGRICULTURAL EQUIPMENT | 70421 - AGRICULTURE | 26231398 - LG WIDE | - | 25,000,000.00 | - | 25,000,000.00 |
| xxvii. Construction of Model and Standard Slaughter Slabs at Auna, Salka and Ibebo | 01 - Agriculture | 02150010010 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES | 70421 - AGRICULTURE | 26231398 - LG WIDE | - | 15,000,000.00 | 7,000,000.00 | 15,000,000.00 |
| xxviii. Construction of Veterinary Clinic, Vaccines and Equipments | 01 - Agriculture | 02150010010 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES | 70421 - AGRICULTURE | 26231398 - LG WIDE | - | - | - | 14,000,000.00 |
| xxix. Steadown and township distribution of electricity at Anaba | 14 - Power | 02300100100 - DEPARTMENT OF WORKS AND HOUSING | 23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY | 70435 - ELECTRICITY | 26231398 - LG WIDE | - | 102,000,000.00 | - | 15,000,000.00 |
| xxx. Steadown and township distribution of electricity to Kwada village | 14 - Power | 02300100100 - DEPARTMENT OF WORKS AND HOUSING | 23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY | 70435 - ELECTRICITY | 26231398 - LG WIDE | - | - | - | 14,000,000.00 |
| xxxi. Extension of electricity 33KV in Salka community | 14 - Power | 02300100100 - DEPARTMENT OF WORKS AND HOUSING | 23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY | 70435 - ELECTRICITY | 26231398 - LG WIDE | - | - | - | 9,000,000.00 |
| xxxii. Provision of 3 No. 300KW/33KV transformer and installation materials to Salka, Ibebo and Nasarawa | 14 - Power | 02300100100 - DEPARTMENT OF WORKS AND HOUSING | 23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY | 70435 - ELECTRICITY | 26231398 - LG WIDE | - | - | - | 50,500,000.00 |
| xxxiii. Purchase of 2 No. 300KW/33KV transformer and installation materials to Ibebo, Nasarawa and Salka | 14 - Power | 02300100100 - DEPARTMENT OF WORKS AND HOUSING | 23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY | 70435 - ELECTRICITY | 26231398 - LG WIDE | - | - | - | 37,200,000.00 |
| xxxiv. Construction of double cells bus culvert at Tugan Bala village | 17 - Road | 02300100100 - DEPARTMENT OF WORKS AND HOUSING | 23020114 - CONSTRUCTION / PROVISION OF ROADS | 70451 - ROAD TRANSPORT | 26231398 - LG WIDE | - | 53,000,000.00 | - | 47,160,000.00 |
| xxxv. Repairs of 4 No. L.G. Mass Transit Buses | 17 - Road | 02300100100 - DEPARTMENT OF WORKS AND HOUSING | 23010108 - PURCHASE OF BUSES | 70451 - ROAD TRANSPORT | 26231398 - LG WIDE | - | 6,500,000.00 | - | 20,000,000.00 |
| xxxvi. Construction of 22 No. Hand Pump Boreholes across 11 wards (2 No in each ward) | 10 - Water Resources and Rural Development | 02300100100 - DEPARTMENT OF WORKS AND HOUSING | 23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES | 70631 - WATER SUPPLY | 26231398 - LG WIDE | - | 63,000,000.00 | - | 13,000,000.00 |
| xxxvii. Maintenance of existing boreholes in LGA | 10 - Water Resources and Rural Development | 02300100100 - DEPARTMENT OF WORKS AND HOUSING | 23030104 - REHABILITATION / REPAIRS - WATER FACILITIES | 70631 - WATER SUPPLY | 26231398 - LG WIDE | - | - | - | 6,000,000.00 |
| xxxviii. Renovation of Agric area office at Auna | 06 - Housing and Urban Development | 02300100100 - DEPARTMENT OF WORKS AND HOUSING | 23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS | 70611 - HOUSING DEVELOPMENT | 26231398 - LG WIDE | - | 13,000,000.00 | - | 4,000,000.00 |
| xxxix. Total renovation of staff quarters for extension at Auna Area Development | 06 - Housing and Urban Development | 02300100100 - DEPARTMENT OF WORKS AND HOUSING | 23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS | 70611 - HOUSING DEVELOPMENT | 26231398 - LG WIDE | - | - | - | 9,000,000.00 |
| xl. Payment of compensation for land to be acquire for relocation of new market at Tjika and Magaman-Daji | 12 - Growing the Private Sector | 02300100100 - DEPARTMENT OF WORKS AND HOUSING | 23010101 - PURCHASE / ACQUISITION OF LAND | 70471 - DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING | 26231398 - LG WIDE | - | 2,000,000.00 | - | 5,000,000.00 |
| xli. L.G. Contribution to Urban/Rural Renewal | 17 - Road | 02300100100 - DEPARTMENT OF WORKS AND HOUSING | 23020114 - CONSTRUCTION / PROVISION OF ROADS | 70451 - ROAD TRANSPORT | 26231398 - LG WIDE | - | 1,223,873,486.00 | 704,000,000.00 | 1,223,873,486.00 |
| xlii. Contribution to Ward Development Projects | 17 - Road | 02300100100 - DEPARTMENT OF WORKS AND HOUSING | 23020114 - CONSTRUCTION / PROVISION OF ROADS | 70451 - ROAD TRANSPORT | 26231398 - LG WIDE | - | 240,000,000.00 | 80,000,000.00 | 240,000,000.00 |
| xliii. Provision/Installation of Solar Power street light at Ibebo Market, Salka and Ungwan Zabarna Kachimba, Salka | 14 - Power | 02300100100 - DEPARTMENT OF WORKS AND HOUSING | 23020123 - CONSTRUCTION OF TRAFFIC / STREET LIGHTS | 70641 - STREET LIGHTING | 26231398 - LG WIDE | - | - | - | 12,000,000.00 |
| xliiii. Construction of 3 No. Open Market Stalls at Ibebo Market | 12 - Growing the Private Sector | 02300100100 - DEPARTMENT OF WORKS AND HOUSING | 23020124 - CONSTRUCTION OF MARKETS/PARKS | 70971 - DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING | 26231398 - LG WIDE | - | 24,000,000.00 | - | 5,000,000.00 |
| xliiii. Construction of 3 No. Open Market Stalls at Auna Market | 12 - Growing the Private Sector | 02300100100 - DEPARTMENT OF WORKS AND HOUSING | 23020124 - CONSTRUCTION OF MARKETS/PARKS | 70971 - DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING | 26231398 - LG WIDE | - | - | - | 8,416,909.65 |
| xliv. Relocation and construction of New Market at Tunga-Jika Phase 1 | 12 - Growing the Private Sector | 02300100100 - DEPARTMENT OF WORKS AND HOUSING | 23020124 - CONSTRUCTION OF MARKETS/PARKS | 70971 - DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING | 26231398 - LG WIDE | - | - | - | 25,000,000.00 |
| xlv. Relocation of Ibebo Cattle Market | 12 - Growing the Private Sector | 02300100100 - DEPARTMENT OF WORKS AND HOUSING | 23020124 - CONSTRUCTION OF MARKETS/PARKS | 70971 - DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING | 26231398 - LG WIDE | - | - | - | 8,000,000.00 |
| xlvi. Drilling of 2 No. Hand Pump Boreholes at Ibebo New Market | 10 - Water Resources and Rural Development | 02300100100 - DEPARTMENT OF WORKS AND HOUSING | 23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES | 70631 - WATER SUPPLY | 26231398 - LG WIDE | - | - | - | 3,500,000.00 |
| xlvii. Renovation of L.G. Lock-up shop in Salka Market | 12 - Growing the Private Sector | 02300100100 - DEPARTMENT OF WORKS AND HOUSING | 23030124 - REHABILITATION / REPAIRS - MARKETS/PARKS | 70971 - DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING | 26231398 - LG WIDE | - | - | - | 5,000,000.00 |
| xlviii. Purchase of 3 No Corolla Le 2013 Model | 17 - Road | 02300100100 - DEPARTMENT OF WORKS AND HOUSING | 23010105 - PURCHASE OF MOTOR VEHICLES | 70451 - ROAD TRANSPORT | 26231398 - LG WIDE | - | 100,000,000.00 | - | 45,000,000.00 |
| xlix. Creation of computer room and furniture for Planning, Research and Statistics Dept | 17 - Road | 02300100100 - DEPARTMENT OF WORKS AND HOUSING | 23010138 - PURCHASE OF OTHER MINOR OFFICE AND IT EQUIPMENT | 70451 - ROAD TRANSPORT | 26231398 - LG WIDE | - | 2,000,000.00 | - | 3,750,000.00 |
| l. G. Intervention in Community Projects in 11 Wards | 06 - Housing and Urban Development | 05140010010 - DEPARTMENT OF SOCIAL WELFARE | 23020199 - OTHER CONSTRUCTION | 70621 - COMMUNITY DEVELOPMENT | 26231398 - LG WIDE | - | 35,000,000.00 | - | 15,000,000.00 |
| SP: Educational Support to Orphans in the LGA | 05 - Education | 05170010010 - DEPARTMENT OF EDUCATION | 23050101 - RESEARCH AND DEVELOPMENT | 70981 - EDUCATION N.E.C | 26231398 - LG WIDE | - | - | - | 5,500,000.00 |
| SP: Provision of ₦100,000.00 to 10 families in 11 wards each as financial aids to widows and people with disability PWDS | 23 - Social Protection | 05180010010 - DEPARTMENT OF SOCIAL WELFARE | 23050101 - RESEARCH AND DEVELOPMENT | 71051 - UNEMPLOYMENT | 26231398 - LG WIDE | - | - | - | 5,500,000.00 |
| ii. SP: Skill Acquisition Programme of 100 Youth Phase I | 23 - Social Protection | 05180010010 - DEPARTMENT OF SOCIAL WELFARE | 23050101 - RESEARCH AND DEVELOPMENT | 71051 - UNEMPLOYMENT | 26231398 - LG WIDE | - | 70,000,000.00 | 6,000,000.00 | 45,000,000.00 |
| iii. Intervention to Social Activities | 23 - Social Protection | 05180010010 - DEPARTMENT OF SOCIAL WELFARE | 23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE | 71091 - SOCIAL PROTECTION N.E.C. | 26231398 - LG WIDE | - | - | - | 40,000,000.00 |
| iv. Construction of a block of 2 classroom with office and store at Farar-kasa | 05 - Education | 05170010010 - DEPARTMENT OF EDUCATION | 23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS | 70912 - PRIMARY EDUCATION | 26231398 - LG WIDE | - | 338,000,000.00 | - | 26,000,000.00 |
| v. Construction of a block of 3 classroom with office and store at S/Gari Anfani | 05 - Education | 05170010010 - DEPARTMENT OF EDUCATION | 23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS | 70912 - PRIMARY EDUCATION | 26231398 - LG WIDE | - | - | - | 32,940,000.00 |
| vi. Construction of a block of 3 classroom with office and store at Tugan-Bisalah | 05 - Education | 05170010010 - DEPARTMENT OF EDUCATION | 23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS | 70912 - PRIMARY EDUCATION | 26231398 - LG WIDE | - | - | - | 32,940,000.00 |
| vii. Construction of a block of 2 classroom with office and store at Anaba | 05 - Education | 05170010010 - DEPARTMENT OF EDUCATION | 23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS | 70912 - PRIMARY EDUCATION | 26231398 - LG WIDE | - | - | - | 26,000,000.00 |
| viii. Renovation of a block of 2 class room at Wando | 05 - Education | 05170010010 - DEPARTMENT OF EDUCATION | 23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS | 70912 - PRIMARY EDUCATION | 26231398 - LG WIDE | - | - | - | 6,000,000.00 |
| ix. Construction of a block of 3 classroom with office and store at Magaman-Daji | 05 - Education | 05170010010 - DEPARTMENT OF EDUCATION | 23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS | 70912 - PRIMARY EDUCATION | 26231398 - LG WIDE | - | - | - | 32,940,000.00 |
| x. Complete renovation of 3 different block of 2 class room at Kura | 05 - Education | 05170010010 - DEPARTMENT OF EDUCATION | 23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS | 70912 - PRIMARY EDUCATION | 26231398 - LG WIDE | - | - | - | 28,000,000.00 |
| xii. SP: Student scholarship for tertiary education (Students) | 05 - Education | 05170010010 - DEPARTMENT OF EDUCATION | 23050101 - RESEARCH AND DEVELOPMENT | 70912 - PRIMARY EDUCATION | 26231398 - LG WIDE | - | - | - | 8,000,000.00 |

126313 - MAGAMA Local Government, Niger State - 2026 Budget: Capital Projects

| Project Name | Programme Code | Administrative Code and Description | Economic Code and Description | Function Code and Description | Location Code and Description | 2024 Full Year Actuals | 2025 Approved Budget | 2025 Performance January to December | 2026 Approved Budget |
|---|--|---|---|--------------------------------|-------------------------------|------------------------|----------------------|--------------------------------------|----------------------|
| ix. SP: support to non-normal education services (podic Education programme); Provision of instructional materials, teaching aids, text books exercise book (renovation of the centre at Ibebo) | 05 - Education | 051700100100 - DEPARTMENT OF EDUCATION | 23010136 - PURCHASE OF SCHOOL FURNITURE | 70912 - PRIMARY EDUCATION | 12631398 - LG WIDE | - | - | - | 6,000,000.00 |
| x. SP: Introduction of free education for primary pupils at L.E.A. (L.G. Contributions) | 05 - Education | 051700100100 - DEPARTMENT OF EDUCATION | 23050101 - RESEARCH AND DEVELOPMENT | 70912 - PRIMARY EDUCATION | 12631398 - LG WIDE | - | - | - | 11,000,000.00 |
| xi. Provision of 200 unit pupils desk to LEA | 05 - Education | 051700100100 - DEPARTMENT OF EDUCATION | 23010136 - PURCHASE OF SCHOOL FURNITURE | 70912 - PRIMARY EDUCATION | 12631398 - LG WIDE | - | - | - | 36,940,000.00 |
| xii. Renovation of a block of 3 class room at Central Primary School Salka | 05 - Education | 051700100100 - DEPARTMENT OF EDUCATION | SCHOOLS | 70912 - PRIMARY EDUCATION | 12631398 - LG WIDE | - | - | - | 6,000,000.00 |
| xiii. Continuation of a block of 2 class room with office and store at Gural | 05 - Education | 051700100100 - DEPARTMENT OF EDUCATION | 23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS | 70912 - PRIMARY EDUCATION | 12631398 - LG WIDE | - | - | - | 28,000,000.00 |
| xiv. Complete renovation of Central Primary School Nasko | 05 - Education | 051700100100 - DEPARTMENT OF EDUCATION | 23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS | 70912 - PRIMARY EDUCATION | 12631398 - LG WIDE | - | - | - | 84,000,000.00 |
| xv. Complete renovation of LEA Primary School at Shafini | 05 - Education | 051700100100 - DEPARTMENT OF EDUCATION | SCHOOLS | 70912 - PRIMARY EDUCATION | 12631398 - LG WIDE | - | - | - | 54,000,000.00 |
| xvi. Renovation of a block of 3 class room at Nasarawa | 05 - Education | 051700100100 - DEPARTMENT OF EDUCATION | 23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS | 70912 - PRIMARY EDUCATION | 12631398 - LG WIDE | - | - | - | 9,000,000.00 |
| xvii. Complete renovation LEA Primary School Mamba | 05 - Education | 051700100100 - DEPARTMENT OF EDUCATION | 23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS | 70912 - PRIMARY EDUCATION | 12631398 - LG WIDE | - | - | - | 42,000,000.00 |
| xviii. Renovation of a block of 3 class room at LEA Primary School Jika | 05 - Education | 051700100100 - DEPARTMENT OF EDUCATION | SCHOOLS | 70912 - PRIMARY EDUCATION | 12631398 - LG WIDE | - | - | - | 8,000,000.00 |
| ix. SP: Provision of girl child education to tertiary institution among the vulnerable communities within the LGA | 05 - Education | 051700100100 - DEPARTMENT OF EDUCATION | 23050101 - RESEARCH AND DEVELOPMENT | 70912 - PRIMARY EDUCATION | 12631398 - LG WIDE | - | - | - | 8,000,000.00 |
| ii. SP: Procurement of Mathematics, English, Integrated Science and other Science Textbooks for Primary pupils. | 05 - Education | 051700100100 - DEPARTMENT OF EDUCATION | 23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT | 70912 - PRIMARY EDUCATION | 12631398 - LG WIDE | - | - | - | 5,000,000.00 |
| i. Intervention to Primary Schools | 05 - Education | 051700100100 - DEPARTMENT OF EDUCATION | SCHOOLS / ACADEMIC INSTITUTIONS | 70912 - PRIMARY EDUCATION | 12631398 - LG WIDE | - | - | - | 160,000,000.00 |
| i. Complete renovation and equipping basic health centre at Nasko | 04 - Health | 052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE | 23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS | 70741 - PUBLIC HEALTH SERVICES | 12631398 - LG WIDE | - | 97,500,000.00 | 3,100,000.00 | 35,000,000.00 |
| ii. Complete renovation of basic health centre at Ibebo | 04 - Health | 052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE | 23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS | 70741 - PUBLIC HEALTH SERVICES | 12631398 - LG WIDE | - | - | - | 15,000,000.00 |
| iii. Purchase of 5 No. motorcycle (bajaj) for PHC Department for monitoring and supervision | 04 - Health | 052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE | 23010104 - PURCHASE OF MOTOR CYCLES / TRICYCLE | 70741 - PUBLIC HEALTH SERVICES | 12631398 - LG WIDE | - | - | - | 7,280,000.00 |
| iv. Repair of 1 No. Toyota Hilux 4 x 4 as utility vehicle | 04 - Health | 052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE | 23010105 - PURCHASE OF MOTOR VEHICLES | 70741 - PUBLIC HEALTH SERVICES | 12631398 - LG WIDE | - | - | - | 25,000,000.00 |
| v. SP: Purchase of Health commodities for elderly person, OVCS, PWDS, Vulnerable group etc.(L.G. free health care scheme) | 04 - Health | 052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE | 23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT | 70741 - PUBLIC HEALTH SERVICES | 12631398 - LG WIDE | - | 10,000,000.00 | 3,000,000.00 | 10,000,000.00 |
| ii. Construction of health post and equipments at Tungan Alura | 04 - Health | 052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE | 23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES | 70741 - PUBLIC HEALTH SERVICES | 12631398 - LG WIDE | - | - | - | 18,000,000.00 |
| iii. Complete renovation of basic health centre Auna | 04 - Health | 052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE | 23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES | 70741 - PUBLIC HEALTH SERVICES | 12631398 - LG WIDE | - | - | - | 12,000,000.00 |
| iv. Renovation of Health Post at Raba | 04 - Health | 052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE | 23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES | 70741 - PUBLIC HEALTH SERVICES | 12631398 - LG WIDE | - | - | - | 6,000,000.00 |
| ii. Intervention to PHC | 04 - Health | 052100100100 - DEPARTMENT OF ENVIRONMENTAL SANITATION | 23030106 - REHABILITATION / REPAIRS - WATER FACILITIES | 70621 - COMMUNITY DEVELOPMENT | 12631398 - LG WIDE | - | - | - | 120,000,000.00 |
| i. Complete rehabilitation and expansion of Ibebo earth Dam (for irrigation purpose) | 10 - Water Resources and Rural Development | 053500100100 - DEPARTMENT OF ENVIRONMENTAL SANITATION | 23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES | 70621 - COMMUNITY DEVELOPMENT | 12631398 - LG WIDE | - | 38,000,000.00 | - | 42,200,000.00 |
| ii. Intervention to Water Facilities | 10 - Water Resources and Rural Development | 053500100100 - DEPARTMENT OF ENVIRONMENTAL SANITATION | 23020104 - CONSTRUCTION / PROVISION OF HOUSING | 70631 - WATER SUPPLY | 12631398 - LG WIDE | - | - | - | 80,000,000.00 |
| ii. Construction of District Head Palace at Salka | 02 - Societal Re-orientation | 055100100100 - EMIRATE COUNCIL | HOUSING | 70821 - CULTURAL SERVICES | 12631398 - LG WIDE | - | 90,000,000.00 | - | 30,000,000.00 |
| ii. Complete Renovation of District Head Palace of Auna, Nasko and Ibebo | 02 - Societal Re-orientation | 055100100100 - EMIRATE COUNCIL | 23030103 - REHABILITATION / REPAIRS - HOUSING | 70821 - CULTURAL SERVICES | 12631398 - LG WIDE | - | - | - | 65,000,000.00 |

| 011100100100 | | CHAIRMAN | | | | |
|---------------|---|------------------------|-----------------------|---|-----------------------|--|
| Code | Description | 2024 Full Year Actuals | 2025 Approved Budget | 2025 Performance January to December | 2026 Approved Budget | |
| 2 | EXPENDITURES | 122,698,867.93 | 500,399,342.67 | 34,107,661.62 | 189,450,976.00 | |
| 21 | PERSONNEL COST | 0.00 | 0.00 | 0.00 | 73,950,976.00 | |
| 2101 | SALARY | 0.00 | 0.00 | 0.00 | 47,452,761.00 | |
| 210101 | SALARIES AND WAGES | 0.00 | 0.00 | 0.00 | 47,452,761.00 | |
| 21010103 | CONSOLIDATED REVENUE FUND CHARGE- SALARIES | 0.00 | 0.00 | 0.00 | 47,452,761.00 | |
| 2102 | ALLOWANCES AND SOCIAL CONTRIBUTION | 0.00 | 0.00 | 0.00 | 26,498,215.00 | |
| 210201 | ALLOWANCES | 0.00 | 0.00 | 0.00 | 26,498,215.00 | |
| 21020101 | REGULAR ALLOWANCE | 0.00 | 0.00 | 0.00 | 26,498,215.00 | |
| 22 | OTHER RECURRENT COSTS | 76,698,867.93 | 68,399,342.67 | 28,107,661.62 | 115,500,000.00 | |
| 2202 | OVERHEAD COST | 76,698,867.93 | 68,399,342.67 | 28,107,661.62 | 115,500,000.00 | |
| 220206 | OTHER SERVICES - GENERAL | 55,780,994.86 | 49,744,976.50 | 20,441,935.72 | 84,000,000.00 | |
| 22020601 | SECURITY SERVICES | 15,937,427.10 | 14,212,850.43 | 5,840,553.06 | 24,000,000.00 | |
| 22020604 | SECURITY VOTE (INCLUDING OPERATIONS) | 39,843,567.76 | 35,532,126.07 | 14,601,382.66 | 60,000,000.00 | |
| 220207 | CONSULTING & PROFESSIONAL SERVICES - GENERAL | 2,656,237.85 | 2,368,808.40 | 973,425.51 | 4,000,000.00 | |
| 22020703 | LEGAL SERVICES | 2,656,237.85 | 2,368,808.40 | 973,425.51 | 4,000,000.00 | |
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 18,261,635.22 | 16,285,557.77 | 6,692,300.39 | 27,500,000.00 | |
| 22021001 | ENTERTAINMENT, HOSPITALITY AND REFRESHMENT | 1,992,178.39 | 1,776,606.30 | 730,069.13 | 3,000,000.00 | |
| 22021002 | HONORARIUM & SITTING ALLOWANCE | 4,648,416.24 | 4,145,414.71 | 1,703,494.65 | 7,000,000.00 | |
| 22021003 | PUBLICITY & ADVERTISEMENTS | 664,059.46 | 592,202.10 | 243,356.38 | 1,000,000.00 | |
| 22021011 | PRODUCTION FINAL ACCOUNTS | 664,059.46 | 592,202.10 | 243,356.38 | 1,000,000.00 | |
| 22021012 | ANNUAL BUDGET SENSITIZATION / PREPARATION | 1,992,178.39 | 1,776,606.30 | 730,069.13 | 3,000,000.00 | |
| 22021013 | NUTRITION EXPENSES | 2,656,237.85 | 2,368,808.40 | 973,425.51 | 4,000,000.00 | |
| 22021014 | AGRIC EXTENSION SERVICES | 3,652,327.04 | 3,257,111.56 | 1,338,460.08 | 5,500,000.00 | |
| 22021017 | NID Programme | 1,992,178.39 | 1,776,606.30 | 730,069.13 | 3,000,000.00 | |
| 23 | CAPITAL EXPENDITURE | 46,000,000.00 | 432,000,000.00 | 6,000,000.00 | 175,700,000.00 | |
| 2301 | FIXED ASSETS PURCHASED | 24,000,000.00 | 113,000,000.00 | 6,000,000.00 | 54,700,000.00 | |
| 230101 | PURCHASE OF FIXED ASSETS - GENERAL | 24,000,000.00 | 113,000,000.00 | 6,000,000.00 | 54,700,000.00 | |
| 23010104 | PURCHASE OF MOTOR CYCLES / TRICYCLE | 0.00 | 0.00 | 0.00 | 9,450,000.00 | |
| 23010112 | PURCHASE OF OFFICE FURNITURE AND FITTINGS | 0.00 | 32,000,000.00 | 6,000,000.00 | 26,000,000.00 | |
| 23010113 | PURCHASE OF COMPUTERS | 24,000,000.00 | 74,000,000.00 | 0.00 | 1,500,000.00 | |
| 23010127 | PURCHASE OF AGRICULTURAL EQUIPMENT | 0.00 | 5,000,000.00 | 0.00 | 15,000,000.00 | |
| 23010138 | PURCHASE OF OTHER MINOR OFFICE AND IT EQUIPMENT | 0.00 | 2,000,000.00 | 0.00 | 2,750,000.00 | |
| 2302 | CONSTRUCTION / PROVISION | 0.00 | 0.00 | 0.00 | 18,000,000.00 | |
| 230201 | CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL | 0.00 | 0.00 | 0.00 | 18,000,000.00 | |
| 23020105 | CONSTRUCTION / PROVISION OF WATER FACILITIES | 0.00 | 0.00 | 0.00 | 10,000,000.00 | |
| 23020118 | CONSTRUCTION / PROVISION OF INFRASTRUCTURE | 0.00 | 0.00 | 0.00 | 8,000,000.00 | |
| 2303 | REHABILITATION / REPAIRS | 22,000,000.00 | 184,000,000.00 | 0.00 | 55,000,000.00 | |
| 230301 | REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL | 22,000,000.00 | 184,000,000.00 | 0.00 | 55,000,000.00 | |
| 23030103 | REHABILITATION / REPAIRS - HOUSING | 0.00 | 44,000,000.00 | 0.00 | 30,000,000.00 | |
| 23030121 | REHABILITATION / REPAIRS OF OFFICE BUILDINGS | 22,000,000.00 | 140,000,000.00 | 0.00 | 25,000,000.00 | |
| 2305 | OTHER CAPITAL PROJECTS | 0.00 | 135,000,000.00 | 0.00 | 48,000,000.00 | |
| 230501 | ACQUISITION OF NON TANGIBLE ASSETS | 0.00 | 135,000,000.00 | 0.00 | 48,000,000.00 | |
| 23050101 | RESEARCH AND DEVELOPMENT | 0.00 | 15,000,000.00 | 0.00 | 9,000,000.00 | |
| 23050104 | ANNIVERSARIES/CELEBRATIONS | 0.00 | 120,000,000.00 | 0.00 | 39,000,000.00 | |

| 011100500100 | | ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN | | | | |
|---------------|---|---|----------------------|---|----------------------|--|
| Code | Description | 2024 Full Year Actuals | 2025 Approved Budget | 2025 Performance January to December | 2026 Proposed Budget | |
| 2 | EXPENDITURES | 0.00 | 0.00 | 0.00 | 1,000,000.00 | |
| 21 | PERSONNEL COST | 0.00 | 0.00 | 0.00 | 1,000,000.00 | |
| 2102 | ALLOWANCES AND SOCIAL CONTRIBUTION | 0.00 | 0.00 | 0.00 | 1,000,000.00 | |
| 210201 | ALLOWANCES | 0.00 | 0.00 | 0.00 | 1,000,000.00 | |
| 21020103 | PA ALLOWANCES | 0.00 | 0.00 | 0.00 | 1,000,000.00 | |

| 011200100100 | | THE LEGISLATIVE COUNCIL | | | | |
|--------------|--|-------------------------|--|--|--|--|
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| Code | Description | 2024 Full Year Actuals | 2025 Approved Budget | 2025 Performance January to December | 2026 Proposed Budget |
|---------------|---|------------------------|----------------------|--------------------------------------|-----------------------|
| 2 | EXPENDITURES | 0.00 | 18,841,251.00 | 0.00 | 118,830,000.00 |
| 23 | CAPITAL EXPENDITURE | 0.00 | 18,841,251.00 | 0.00 | 118,830,000.00 |
| 2301 | FIXED ASSETS PURCHASED | 0.00 | 0.00 | 0.00 | 55,830,000.00 |
| 230101 | PURCHASE OF FIXED ASSETS - GENERAL | 0.00 | 0.00 | 0.00 | 55,830,000.00 |
| 23010104 | PURCHASE OF MOTOR CYCLES / TRICYCLE | 0.00 | 0.00 | 0.00 | 14,850,000.00 |
| 23010108 | PURCHASE OF BUSES | 0.00 | 0.00 | 0.00 | 25,980,000.00 |
| 23010112 | PURCHASE OF OFFICE FURNITURE AND FITTINGS | 0.00 | 0.00 | 0.00 | 15,000,000.00 |
| 2302 | CONSTRUCTION / PROVISION | 0.00 | 18,841,251.00 | 0.00 | 63,000,000.00 |
| 230201 | CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL | 0.00 | 18,841,251.00 | 0.00 | 63,000,000.00 |
| 23020101 | CONSTRUCTION / PROVISION OF OFFICE BUILDINGS | 0.00 | 18,841,251.00 | 0.00 | 30,000,000.00 |
| 23020199 | OTHER CONSTRUCTION | 0.00 | 0.00 | 0.00 | 33,000,000.00 |

| 011200700100 COUNCIL COMMITTEES | | | | | |
|--|---|------------------------|----------------------|--------------------------------------|----------------------|
| Code | Description | 2024 Full Year Actuals | 2025 Approved Budget | 2025 Performance January to December | 2026 Proposed Budget |
| 2 | EXPENDITURES | 0.00 | 0.00 | 0.00 | 6,000,000.00 |
| 21 | PERSONNEL COST | 0.00 | 0.00 | 0.00 | 6,000,000.00 |
| 2102 | ALLOWANCES AND SOCIAL CONTRIBUTION | 0.00 | 0.00 | 0.00 | 6,000,000.00 |
| 210201 | ALLOWANCES | 0.00 | 0.00 | 0.00 | 6,000,000.00 |
| 21020104 | STATUTORY OFFICE HOLDERS ALLOWANCE | 0.00 | 0.00 | 0.00 | 6,000,000.00 |

| 016100100100 Office of the Secretary to LGC | | | | | |
|--|---|------------------------|----------------------|--------------------------------------|----------------------|
| Code | Description | 2024 Full Year Actuals | 2025 Approved Budget | 2025 Performance January to December | 2026 Proposed Budget |
| 2 | EXPENDITURES | 2,807,362.84 | 2,503,580.28 | 1,028,807.93 | 4,227,577.52 |
| 22 | OTHER RECURRENT COSTS | 2,807,362.84 | 2,503,580.28 | 1,028,807.93 | 4,227,577.52 |
| 2202 | OVERHEAD COST | 1,280,071.88 | 1,141,556.29 | 469,105.05 | 1,927,646.49 |
| 220201 | TRAVEL & TRANSPORT - GENERAL | 246,030.53 | 219,407.76 | 90,162.25 | 370,494.73 |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 246,030.53 | 219,407.76 | 90,162.25 | 370,494.73 |
| 220202 | UTILITIES - GENERAL | 35,656.60 | 31,798.23 | 13,066.99 | 53,694.89 |
| 22020203 | INTERNET ACCESS CHARGES | 35,656.60 | 31,798.23 | 13,066.99 | 53,694.89 |
| 220203 | MATERIALS & SUPPLIES - GENERAL | 216,316.70 | 192,909.23 | 79,273.09 | 325,748.99 |
| 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 216,316.70 | 192,909.23 | 79,273.09 | 325,748.99 |
| 220204 | MAINTENANCE SERVICES - GENERAL | 424,313.52 | 378,398.88 | 155,497.22 | 638,969.17 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 418,370.75 | 373,099.18 | 153,319.39 | 630,020.02 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE | 5,942.77 | 5,299.70 | 2,177.83 | 8,949.15 |
| 220205 | TRAINING - GENERAL | 59,427.66 | 52,997.04 | 21,778.32 | 89,491.48 |
| 22020501 | LOCAL TRAINING | 59,427.66 | 52,997.04 | 21,778.32 | 89,491.48 |
| 220207 | CONSULTING & PROFESSIONAL SERVICES - GENERAL | 83,198.73 | 74,195.86 | 30,489.65 | 125,288.07 |
| 22020701 | FINANCIAL CONSULTING | 83,198.73 | 74,195.86 | 30,489.65 | 125,288.07 |
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 215,128.14 | 191,849.29 | 78,837.53 | 323,959.16 |
| 22021001 | ENTERTAINMENT, HOSPITALITY AND REFRESHMENT | 215,128.14 | 191,849.29 | 78,837.53 | 323,959.16 |
| 2204 | GRANTS AND CONTRIBUTIONS GENERAL | 1,527,290.96 | 1,362,023.99 | 559,702.88 | 2,299,931.03 |
| 220401 | LOCAL GRANTS AND CONTRIBUTIONS | 1,527,290.96 | 1,362,023.99 | 559,702.88 | 2,299,931.03 |
| 22040112 | GRANT TO COMPANIES - RECURRENT | 1,527,290.96 | 1,362,023.99 | 559,702.88 | 2,299,931.03 |

| 012500100100 DEPARTMENT OF PERSONNEL MANAGEMENT | | | | | |
|--|---|------------------------|-----------------------|--------------------------------------|-----------------------|
| Code | Description | 2024 Full Year Actuals | 2025 Approved Budget | 2025 Performance January to December | 2026 Proposed Budget |
| 2 | EXPENDITURES | 114,065,503.08 | 442,040,449.98 | 394,464,047.70 | 543,330,566.97 |
| 21 | PERSONNEL COST | 108,992,432.00 | 380,316,332.00 | 338,704,930.76 | 481,791,083.81 |
| 2101 | SALARY | 50,624,778.00 | 87,108,000.00 | 25,312,389.00 | 85,749,952.00 |
| 210101 | SALARIES AND WAGES | 50,624,778.00 | 87,108,000.00 | 25,312,389.00 | 85,749,952.00 |
| 21010101 | SALARY | 50,624,778.00 | 87,108,000.00 | 25,312,389.00 | 85,749,952.00 |
| 2102 | ALLOWANCES AND SOCIAL CONTRIBUTION | 58,367,654.00 | 128,367,654.00 | 191,609,219.00 | 48,117,821.74 |
| 210201 | ALLOWANCES | 58,367,654.00 | 128,367,654.00 | 191,609,219.00 | 48,117,821.74 |

| | | | | | |
|---------------|---|---------------------|-----------------------|-----------------------|-----------------------|
| 21020101 | REGULAR ALLOWANCE | 58,367,654.00 | 128,367,654.00 | 191,609,219.00 | 48,117,821.74 |
| 2103 | SOCIAL BENEFITS | 0.00 | 164,840,678.00 | 121,783,322.76 | 347,923,310.07 |
| 210301 | SOCIAL BENEFITS | 0.00 | 164,840,678.00 | 121,783,322.76 | 347,923,310.07 |
| 21030101 | GRATUITY | 0.00 | 0.00 | 0.00 | 80,000,000.00 |
| 21030102 | PENSION | 0.00 | 164,840,678.00 | 121,783,322.76 | 267,923,310.07 |
| 22 | OTHER RECURRENT COSTS | 5,073,071.08 | 61,724,117.98 | 55,759,116.94 | 61,539,483.16 |
| 2202 | OVERHEAD COST | 2,313,165.77 | 2,062,859.90 | 847,700.65 | 3,483,371.45 |
| 220201 | TRAVEL & TRANSPORT - GENERAL | 444,591.75 | 396,482.82 | 162,928.54 | 669,505.93 |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 444,591.75 | 396,482.82 | 162,928.54 | 669,505.93 |
| 220202 | UTILITIES - GENERAL | 64,433.59 | 57,461.28 | 23,612.83 | 97,029.85 |
| 22020203 | INTERNET ACCESS CHARGES | 64,433.59 | 57,461.28 | 23,612.83 | 97,029.85 |
| 220203 | MATERIALS & SUPPLIES - GENERAL | 390,897.09 | 348,598.42 | 143,251.18 | 588,647.73 |
| 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 390,897.09 | 348,598.42 | 143,251.18 | 588,647.73 |
| 220204 | MAINTENANCE SERVICES - GENERAL | 766,759.68 | 683,789.21 | 280,992.69 | 1,154,655.16 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 756,020.75 | 674,212.33 | 277,057.22 | 1,138,483.52 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE | 10,738.93 | 9,576.88 | 3,935.47 | 16,171.64 |
| 220205 | TRAINING - GENERAL | 107,389.31 | 95,768.80 | 39,354.72 | 161,716.41 |
| 22020501 | LOCAL TRAINING | 107,389.31 | 95,768.80 | 39,354.72 | 161,716.41 |
| 220207 | CONSULTING & PROFESSIONAL SERVICES - GENERAL | 150,345.04 | 134,076.32 | 55,096.61 | 226,402.97 |
| 22020701 | FINANCIAL CONSULTING | 150,345.04 | 134,076.32 | 55,096.61 | 226,402.97 |
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 388,749.31 | 346,683.05 | 142,464.08 | 585,413.40 |
| 22021001 | ENTERTAINMENT, HOSPITALITY AND REFRESHMENT | 388,749.31 | 346,683.05 | 142,464.08 | 585,413.40 |
| 2204 | GRANTS AND CONTRIBUTIONS GENERAL | 2,759,905.31 | 59,661,258.08 | 54,911,416.29 | 58,056,111.71 |
| 220401 | LOCAL GRANTS AND CONTRIBUTIONS | 2,759,905.31 | 59,661,258.08 | 54,911,416.29 | 58,056,111.71 |
| 22040103 | GRANT TO STATE GOVERNMENTS - COMMON SERVICES RECURRENT | 0.00 | 9,600,000.00 | 9,100,000.00 | 9,100,000.00 |
| 22040104 | GRANT TO STATE GOVERNMENTS - MINNA MUNICIPAL FUND | 0.00 | 10,000,000.00 | 8,000,000.00 | 8,000,000.00 |
| 22040105 | GRANT TO STATE GOVERNMENTS -CONTRIBUTION TO IBB RECURRENT | 0.00 | 28,000,000.00 | 28,800,000.00 | 28,800,000.00 |
| 22040112 | GRANT TO COMPANIES - RECURRENT | 2,759,905.31 | 2,461,258.08 | 1,011,416.29 | 4,156,111.71 |
| 22040115 | 2% TRAINING FUND | 0.00 | 9,600,000.00 | 8,000,000.00 | 8,000,000.00 |

| 021500100100 DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | | | | | |
|---|---|-------------------------------|-----------------------------|---|-----------------------------|
| Code | Description | 2024 Full Year Actuals | 2025 Approved Budget | 2025 Performance January to December | 2026 Proposed Budget |
| 2 | EXPENDITURES | 59,166,357.87 | 233,853,373.31 | 33,452,812.24 | 214,128,436.00 |
| 21 | PERSONNEL COST | 46,943,048.00 | 112,646,374.00 | 23,902,141.00 | 117,647,218.00 |
| 2101 | SALARY | 46,943,048.00 | 112,646,374.00 | 23,902,141.00 | 117,647,218.00 |
| 210101 | SALARIES AND WAGES | 46,943,048.00 | 112,646,374.00 | 23,902,141.00 | 117,647,218.00 |
| 21010101 | SALARY | 46,943,048.00 | 112,646,374.00 | 23,902,141.00 | 117,647,218.00 |
| 22 | OTHER RECURRENT COSTS | 6,960,151.98 | 6,206,999.31 | 2,550,671.24 | 10,481,218.00 |
| 2202 | OVERHEAD COST | 3,173,617.14 | 2,830,202.48 | 1,163,028.33 | 4,779,115.92 |
| 220201 | TRAVEL & TRANSPORT - GENERAL | 609,970.98 | 543,966.49 | 223,534.69 | 918,548.74 |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 609,970.98 | 543,966.49 | 223,534.69 | 918,548.74 |
| 220202 | UTILITIES - GENERAL | 88,401.59 | 78,835.72 | 32,396.33 | 133,123.01 |
| 22020203 | INTERNET ACCESS CHARGES | 88,401.59 | 78,835.72 | 32,396.33 | 133,123.01 |
| 220203 | MATERIALS & SUPPLIES - GENERAL | 536,302.99 | 478,270.06 | 196,537.75 | 807,612.90 |
| 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 536,302.99 | 478,270.06 | 196,537.75 | 807,612.90 |
| 220204 | MAINTENANCE SERVICES - GENERAL | 1,051,978.94 | 938,145.12 | 385,516.36 | 1,584,163.77 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 1,037,245.34 | 925,005.83 | 380,116.97 | 1,561,976.60 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE | 14,733.60 | 13,139.29 | 5,399.39 | 22,187.17 |
| 220205 | TRAINING - GENERAL | 147,335.99 | 131,392.87 | 53,993.89 | 221,871.68 |
| 22020501 | LOCAL TRAINING | 147,335.99 | 131,392.87 | 53,993.89 | 221,871.68 |
| 220207 | CONSULTING & PROFESSIONAL SERVICES - GENERAL | 206,270.38 | 183,950.02 | 75,591.44 | 310,620.35 |
| 22020701 | FINANCIAL CONSULTING | 206,270.38 | 183,950.02 | 75,591.44 | 310,620.35 |
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 533,356.27 | 475,642.20 | 195,457.87 | 803,175.47 |
| 22021001 | ENTERTAINMENT, HOSPITALITY AND REFRESHMENT | 533,356.27 | 475,642.20 | 195,457.87 | 803,175.47 |
| 2204 | GRANTS AND CONTRIBUTIONS GENERAL | 3,786,534.84 | 3,376,796.83 | 1,387,642.91 | 5,702,102.08 |
| 220401 | LOCAL GRANTS AND CONTRIBUTIONS | 3,786,534.84 | 3,376,796.83 | 1,387,642.91 | 5,702,102.08 |
| 22040112 | GRANT TO COMPANIES - RECURRENT | 3,786,534.84 | 3,376,796.83 | 1,387,642.91 | 5,702,102.08 |

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|---------------|---|---------------------|-----------------------|---------------------|----------------------|
| 23 | CAPITAL EXPENDITURE | 5,263,157.89 | 115,000,000.00 | 7,000,000.00 | 86,000,000.00 |
| 2301 | FIXED ASSETS PURCHASED | 5,263,157.89 | 75,000,000.00 | 0.00 | 47,000,000.00 |
| 230101 | PURCHASE OF FIXED ASSETS - GENERAL | 5,263,157.89 | 75,000,000.00 | 0.00 | 47,000,000.00 |
| 23010127 | PURCHASE OF AGRICULTURAL EQUIPMENT | 5,263,157.89 | 75,000,000.00 | 0.00 | 47,000,000.00 |
| 2302 | CONSTRUCTION / PROVISION | 0.00 | 15,000,000.00 | 7,000,000.00 | 29,000,000.00 |
| 230201 | CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL | 0.00 | 15,000,000.00 | 7,000,000.00 | 29,000,000.00 |
| 23020113 | CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES | 0.00 | 15,000,000.00 | 7,000,000.00 | 29,000,000.00 |
| 2303 | REHABILITATION / REPAIRS | 0.00 | 25,000,000.00 | 0.00 | 10,000,000.00 |
| 230301 | REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL | 0.00 | 25,000,000.00 | 0.00 | 10,000,000.00 |
| 23030199 | OTHER REHABILITATION | 0.00 | 25,000,000.00 | 0.00 | 10,000,000.00 |

| 022000100100 DEPARTMENT OF FINANCE AND SUPPLY (TREASURY) | | | | | |
|---|---|-------------------------------|-----------------------------|---|-----------------------------|
| Code | Description | 2024 Full Year Actuals | 2025 Approved Budget | 2025 Performance January to December | 2026 Proposed Budget |
| 2 | EXPENDITURES | 74,008,626.68 | 98,542,448.82 | 36,324,988.50 | 93,652,232.64 |
| 21 | PERSONNEL COST | 68,921,280.00 | 94,005,600.00 | 34,460,640.00 | 85,991,252.00 |
| 2101 | SALARY | 68,921,280.00 | 94,005,600.00 | 34,460,640.00 | 85,991,252.00 |
| 210101 | SALARIES AND WAGES | 68,921,280.00 | 94,005,600.00 | 34,460,640.00 | 85,991,252.00 |
| 21010101 | SALARY | 68,921,280.00 | 94,005,600.00 | 34,460,640.00 | 85,991,252.00 |
| 22 | OTHER RECURRENT COSTS | 5,087,346.68 | 4,536,848.82 | 1,864,348.50 | 7,660,980.64 |
| 2202 | OVERHEAD COST | 2,319,675.01 | 2,068,664.77 | 850,086.09 | 3,493,173.65 |
| 220201 | TRAVEL & TRANSPORT - GENERAL | 445,842.83 | 397,598.52 | 163,387.02 | 671,389.92 |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 445,842.83 | 397,598.52 | 163,387.02 | 671,389.92 |
| 220202 | UTILITIES - GENERAL | 64,614.90 | 57,622.97 | 23,679.28 | 97,302.89 |
| 22020203 | INTERNET ACCESS CHARGES | 64,614.90 | 57,622.97 | 23,679.28 | 97,302.89 |
| 220203 | MATERIALS & SUPPLIES - GENERAL | 391,997.08 | 349,579.38 | 143,654.29 | 590,304.18 |
| 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 391,997.08 | 349,579.38 | 143,654.29 | 590,304.18 |
| 220204 | MAINTENANCE SERVICES - GENERAL | 768,917.34 | 685,713.39 | 281,783.41 | 1,157,904.36 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 758,148.19 | 676,109.56 | 277,836.86 | 1,141,687.21 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE | 10,769.15 | 9,603.83 | 3,946.55 | 16,217.15 |
| 220205 | TRAINING - GENERAL | 107,691.50 | 96,038.29 | 39,465.46 | 162,171.48 |
| 22020501 | LOCAL TRAINING | 107,691.50 | 96,038.29 | 39,465.46 | 162,171.48 |
| 220207 | CONSULTING & PROFESSIONAL SERVICES - GENERAL | 150,768.11 | 134,453.61 | 55,251.65 | 227,040.07 |
| 22020701 | FINANCIAL CONSULTING | 150,768.11 | 134,453.61 | 55,251.65 | 227,040.07 |
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 389,843.25 | 347,658.61 | 142,864.98 | 587,060.75 |
| 22021001 | ENTERTAINMENT, HOSPITALITY AND REFRESHMENT | 389,843.25 | 347,658.61 | 142,864.98 | 587,060.75 |
| 2204 | GRANTS AND CONTRIBUTIONS GENERAL | 2,767,671.67 | 2,468,184.05 | 1,014,262.41 | 4,167,806.99 |
| 220401 | LOCAL GRANTS AND CONTRIBUTIONS | 2,767,671.67 | 2,468,184.05 | 1,014,262.41 | 4,167,806.99 |
| 22040112 | GRANT TO COMPANIES - RECURRENT | 2,767,671.67 | 2,468,184.05 | 1,014,262.41 | 4,167,806.99 |

| 023400100100 DEPARTMENT OF WORKS AND HOUSING | | | | | |
|---|--|-------------------------------|-----------------------------|---|-----------------------------|
| Code | Description | 2024 Full Year Actuals | 2025 Approved Budget | 2025 Performance January to December | 2026 Proposed Budget |
| 2 | EXPENDITURES | 50,832,239.70 | 1,932,526,286.55 | 808,576,346.26 | 1,925,172,213.16 |
| 21 | PERSONNEL COST | 44,543,320.00 | 97,544,400.00 | 22,271,660.00 | 106,301,401.00 |
| 2101 | SALARY | 44,543,320.00 | 97,544,400.00 | 22,271,660.00 | 106,301,401.00 |
| 210101 | SALARIES AND WAGES | 44,543,320.00 | 97,544,400.00 | 22,271,660.00 | 106,301,401.00 |
| 21010101 | SALARY | 44,543,320.00 | 97,544,400.00 | 22,271,660.00 | 106,301,401.00 |
| 22 | OTHER RECURRENT COSTS | 6,288,919.70 | 5,608,400.55 | 2,304,686.26 | 9,470,416.51 |
| 2202 | OVERHEAD COST | 2,867,555.68 | 2,557,259.69 | 1,050,866.68 | 4,318,221.24 |
| 220201 | TRAVEL & TRANSPORT - GENERAL | 551,145.80 | 491,506.74 | 201,977.16 | 829,964.53 |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 551,145.80 | 491,506.74 | 201,977.16 | 829,964.53 |
| 220202 | UTILITIES - GENERAL | 79,876.20 | 71,232.86 | 29,272.05 | 120,284.71 |
| 22020203 | INTERNET ACCESS CHARGES | 79,876.20 | 71,232.86 | 29,272.05 | 120,284.71 |
| 220203 | MATERIALS & SUPPLIES - GENERAL | 484,582.30 | 432,146.02 | 177,583.78 | 729,727.27 |
| 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 484,582.30 | 432,146.02 | 177,583.78 | 729,727.27 |
| 220204 | MAINTENANCE SERVICES - GENERAL | 950,526.81 | 847,671.04 | 348,337.43 | 1,431,388.10 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 937,214.11 | 835,798.90 | 343,458.75 | 1,411,340.65 |

| | | | | | |
|---------------------|---|-------------------------------|-----------------------------|---|-----------------------------|
| 22020402 | MAINTENANCE OF OFFICE FURNITURE | 13,312.70 | 11,872.14 | 4,878.68 | 20,047.45 |
| 220205 | TRAINING - GENERAL | 133,127.00 | 118,721.43 | 48,786.75 | 200,474.52 |
| 22020501 | LOCAL TRAINING | 133,127.00 | 118,721.43 | 48,786.75 | 200,474.52 |
| 220207 | CONSULTING & PROFESSIONAL SERVICES - GENERAL | 186,377.81 | 166,210.01 | 68,301.46 | 280,664.33 |
| 22020701 | FINANCIAL CONSULTING | 186,377.81 | 166,210.01 | 68,301.46 | 280,664.33 |
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 481,919.76 | 429,771.59 | 176,608.05 | 725,717.78 |
| 22021001 | ENTERTAINMENT, HOSPITALITY AND REFRESHMENT | 481,919.76 | 429,771.59 | 176,608.05 | 725,717.78 |
| 2204 | GRANTS AND CONTRIBUTIONS GENERAL | 3,421,364.02 | 3,051,140.86 | 1,253,819.58 | 5,152,195.27 |
| 220401 | LOCAL GRANTS AND CONTRIBUTIONS | 3,421,364.02 | 3,051,140.86 | 1,253,819.58 | 5,152,195.27 |
| 22040112 | GRANT TO COMPANIES - RECURRENT | 3,421,364.02 | 3,051,140.86 | 1,253,819.58 | 5,152,195.27 |
| 23 | CAPITAL EXPENDITURE | 0.00 | 1,829,373,486.00 | 784,000,000.00 | 1,809,400,395.65 |
| 2301 | FIXED ASSETS PURCHASED | 0.00 | 110,500,000.00 | 0.00 | 73,750,000.00 |
| 230101 | PURCHASE OF FIXED ASSETS - GENERAL | 0.00 | 110,500,000.00 | 0.00 | 73,750,000.00 |
| 23010101 | PURCHASE / ACQUISITION OF LAND | 0.00 | 2,000,000.00 | 0.00 | 5,000,000.00 |
| 23010105 | PURCHASE OF MOTOR VEHICLES | 0.00 | 100,000,000.00 | 0.00 | 45,000,000.00 |
| 23010108 | PURCHASE OF BUSES | 0.00 | 6,500,000.00 | 0.00 | 20,000,000.00 |
| 23010138 | PURCHASE OF OTHER MINOR OFFICE AND IT EQUIPMENT | 0.00 | 2,000,000.00 | 0.00 | 3,750,000.00 |
| 2302 | CONSTRUCTION / PROVISION | 0.00 | 1,705,873,486.00 | 784,000,000.00 | 1,711,650,395.65 |
| 230201 | CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL | 0.00 | 1,705,873,486.00 | 784,000,000.00 | 1,711,650,395.65 |
| 23020103 | CONSTRUCTION / PROVISION OF ELECTRICITY | 0.00 | 102,000,000.00 | 0.00 | 125,700,000.00 |
| 23020105 | CONSTRUCTION / PROVISION OF WATER FACILITIES | 0.00 | 63,000,000.00 | 0.00 | 16,500,000.00 |
| 23020114 | CONSTRUCTION / PROVISION OF ROADS | 0.00 | 1,516,873,486.00 | 784,000,000.00 | 1,511,033,486.00 |
| 23020123 | CONSTRUCTION OF TRAFFIC /STREET LIGHTS | 0.00 | 0.00 | 0.00 | 12,000,000.00 |
| 23020124 | CONSTRUCTION OF MARKETS/PARKS | 0.00 | 24,000,000.00 | 0.00 | 46,416,909.65 |
| 2303 | REHABILITATION / REPAIRS | 0.00 | 13,000,000.00 | 0.00 | 24,000,000.00 |
| 230301 | REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL | 0.00 | 13,000,000.00 | 0.00 | 24,000,000.00 |
| 23030104 | REHABILITATION / REPAIRS - WATER FACILITIES | 0.00 | 0.00 | 0.00 | 6,000,000.00 |
| 23030121 | REHABILITATION / REPAIRS OF OFFICE BUILDINGS | 0.00 | 13,000,000.00 | 0.00 | 13,000,000.00 |
| 23030124 | REHABILITATION/REPAIRS- MARKETS/PARKS | 0.00 | 0.00 | 0.00 | 5,000,000.00 |
| 023800100100 | DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS | | | | |
| Code | Description | 2024 Full Year Actuals | 2025 Approved Budget | 2025 Performance January to December | 2026 Proposed Budget |
| 2 | EXPENDITURES | 4,862,475.07 | 11,165,032.53 | 3,855,658.93 | 13,727,982.39 |
| 21 | PERSONNEL COST | 4,116,748.00 | 10,500,000.00 | 3,582,374.00 | 12,605,000.00 |
| 2101 | SALARY | 4,116,748.00 | 10,500,000.00 | 3,582,374.00 | 12,605,000.00 |
| 210101 | SALARIES AND WAGES | 4,116,748.00 | 10,500,000.00 | 3,582,374.00 | 12,605,000.00 |
| 21010101 | SALARY | 4,116,748.00 | 10,500,000.00 | 3,582,374.00 | 12,605,000.00 |
| 22 | OTHER RECURRENT COSTS | 745,727.07 | 665,032.53 | 273,284.93 | 1,122,982.39 |
| 2202 | OVERHEAD COST | 340,028.81 | 303,234.56 | 124,609.60 | 512,045.74 |
| 220201 | TRAVEL & TRANSPORT - GENERAL | 65,353.73 | 58,281.85 | 23,950.03 | 98,415.48 |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 65,353.73 | 58,281.85 | 23,950.03 | 98,415.48 |
| 220202 | UTILITIES - GENERAL | 9,471.55 | 8,446.65 | 3,471.02 | 14,263.11 |
| 22020203 | INTERNET ACCESS CHARGES | 9,471.55 | 8,446.65 | 3,471.02 | 14,263.11 |
| 220203 | MATERIALS & SUPPLIES - GENERAL | 57,460.77 | 51,242.98 | 21,057.52 | 86,529.55 |
| 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 57,460.77 | 51,242.98 | 21,057.52 | 86,529.55 |
| 220204 | MAINTENANCE SERVICES - GENERAL | 112,711.50 | 100,515.07 | 41,305.13 | 169,731.04 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 111,132.91 | 99,107.30 | 40,726.63 | 167,353.85 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE | 1,578.59 | 1,407.77 | 578.50 | 2,377.19 |
| 220205 | TRAINING - GENERAL | 15,785.92 | 14,077.74 | 5,785.03 | 23,771.85 |
| 22020501 | LOCAL TRAINING | 15,785.92 | 14,077.74 | 5,785.03 | 23,771.85 |
| 220207 | CONSULTING & PROFESSIONAL SERVICES - GENERAL | 22,100.29 | 19,708.84 | 8,099.05 | 33,280.60 |
| 22020701 | FINANCIAL CONSULTING | 22,100.29 | 19,708.84 | 8,099.05 | 33,280.60 |
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 57,145.05 | 50,961.43 | 20,941.82 | 86,054.11 |
| 22021001 | ENTERTAINMENT, HOSPITALITY AND REFRESHMENT | 57,145.05 | 50,961.43 | 20,941.82 | 86,054.11 |
| 2204 | GRANTS AND CONTRIBUTIONS GENERAL | 405,698.26 | 361,797.97 | 148,675.33 | 610,936.65 |
| 220401 | LOCAL GRANTS AND CONTRIBUTIONS | 405,698.26 | 361,797.97 | 148,675.33 | 610,936.65 |
| 22040112 | GRANT TO COMPANIES - RECURRENT | 405,698.26 | 361,797.97 | 148,675.33 | 610,936.65 |

| 051400100100 | | DEPARTMENT OF SOCIAL WELFARE DEPARTMENT | | | | |
|--------------|--|---|-----------------------|---|-----------------------|--|
| Code | Description | 2024 Full Year Actuals | 2025 Approved Budget | 2025 Performance January to December | 2026 Proposed Budget | |
| 2 | EXPENDITURES | 76,797,807.53 | 231,667,884.82 | 43,420,644.16 | 245,863,601.97 | |
| 21 | PERSONNEL COST | 69,471,790.00 | 120,134,610.00 | 34,735,895.00 | 123,831,431.00 | |
| 2101 | SALARY | 69,471,790.00 | 120,134,610.00 | 34,735,895.00 | 123,831,431.00 | |
| 210101 | SALARIES AND WAGES | 69,471,790.00 | 120,134,610.00 | 34,735,895.00 | 123,831,431.00 | |
| 21010101 | SALARY | 69,471,790.00 | 120,134,610.00 | 34,735,895.00 | 123,831,431.00 | |
| 22 | OTHER RECURRENT COSTS | 7,326,017.53 | 6,533,274.82 | 2,684,749.16 | 11,032,170.97 | |
| 2202 | OVERHEAD COST | 3,340,440.68 | 2,978,974.16 | 1,224,163.78 | 5,030,333.68 | |
| 220201 | TRAVEL & TRANSPORT - GENERAL | 642,034.56 | 572,560.49 | 235,284.96 | 966,832.93 | |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 642,034.56 | 572,560.49 | 235,284.96 | 966,832.93 | |
| 220202 | UTILITIES - GENERAL | 93,048.49 | 82,979.78 | 34,099.27 | 140,120.72 | |
| 22020203 | INTERNET ACCESS CHARGES | 93,048.49 | 82,979.78 | 34,099.27 | 140,120.72 | |
| 220203 | MATERIALS & SUPPLIES - GENERAL | 564,494.15 | 503,410.68 | 206,868.90 | 850,065.67 | |
| 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 564,494.15 | 503,410.68 | 206,868.90 | 850,065.67 | |
| 220204 | MAINTENANCE SERVICES - GENERAL | 1,107,276.99 | 987,459.40 | 405,781.31 | 1,667,436.51 | |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 1,091,768.91 | 973,629.44 | 400,098.10 | 1,644,083.06 | |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE | 15,508.08 | 13,829.96 | 5,683.21 | 23,353.45 | |
| 220205 | TRAINING - GENERAL | 155,080.81 | 138,299.64 | 56,832.12 | 233,534.53 | |
| 22020501 | LOCAL TRAINING | 155,080.81 | 138,299.64 | 56,832.12 | 233,534.53 | |
| 220207 | CONSULTING & PROFESSIONAL SERVICES - GENERAL | 217,113.14 | 193,619.49 | 79,564.96 | 326,948.34 | |
| 22020701 | FINANCIAL CONSULTING | 217,113.14 | 193,619.49 | 79,564.96 | 326,948.34 | |
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 561,392.54 | 500,644.68 | 205,732.26 | 845,394.98 | |
| 22021001 | ENTERTAINMENT, HOSPITALITY AND REFRESHMENT | 561,392.54 | 500,644.68 | 205,732.26 | 845,394.98 | |
| 2204 | GRANTS AND CONTRIBUTIONS GENERAL | 3,985,576.85 | 3,554,300.66 | 1,460,585.38 | 6,001,837.29 | |
| 220401 | LOCAL GRANTS AND CONTRIBUTIONS | 3,985,576.85 | 3,554,300.66 | 1,460,585.38 | 6,001,837.29 | |
| 22040112 | GRANT TO COMPANIES - RECURRENT | 3,985,576.85 | 3,554,300.66 | 1,460,585.38 | 6,001,837.29 | |
| 23 | CAPITAL EXPENDITURE | 0.00 | 105,000,000.00 | 6,000,000.00 | 111,000,000.00 | |
| 2302 | CONSTRUCTION / PROVISION | 0.00 | 35,000,000.00 | 0.00 | 55,000,000.00 | |
| 230201 | CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL | 0.00 | 35,000,000.00 | 0.00 | 55,000,000.00 | |
| 23020118 | CONSTRUCTION / PROVISION OF INFRASTRUCTURE | 0.00 | 0.00 | 0.00 | 40,000,000.00 | |
| 23020199 | OTHER CONSTRUCTION | 0.00 | 35,000,000.00 | 0.00 | 15,000,000.00 | |
| 2305 | OTHER CAPITAL PROJECTS | 0.00 | 70,000,000.00 | 6,000,000.00 | 56,000,000.00 | |
| 230501 | ACQUISITION OF NON TANGIBLE ASSETS | 0.00 | 70,000,000.00 | 6,000,000.00 | 56,000,000.00 | |
| 23050101 | RESEARCH AND DEVELOPMENT | 0.00 | 70,000,000.00 | 6,000,000.00 | 56,000,000.00 | |

| 051700100100 | | DEPARTMENT OF EDUCATION | | | | |
|--------------|--|-------------------------|-----------------------|---|-----------------------|--|
| Code | Description | 2024 Full Year Actuals | 2025 Approved Budget | 2025 Performance January to December | 2026 Proposed Budget | |
| 2 | EXPENDITURES | 0.00 | 338,000,000.00 | 0.00 | 650,760,000.00 | |
| 23 | CAPITAL EXPENDITURE | 0.00 | 338,000,000.00 | 0.00 | 650,760,000.00 | |
| 2301 | FIXED ASSETS PURCHASED | 0.00 | 0.00 | 0.00 | 47,940,000.00 | |
| 230101 | PURCHASE OF FIXED ASSETS - GENERAL | 0.00 | 0.00 | 0.00 | 47,940,000.00 | |
| 23010124 | PURCHASE OF TEACHING / LEARNING AID EQUIPMENT | 0.00 | 0.00 | 0.00 | 5,000,000.00 | |
| 23010136 | PURCHASE OF SCHOOL FURNITURE | 0.00 | 0.00 | 0.00 | 42,940,000.00 | |
| 2302 | CONSTRUCTION / PROVISION | 0.00 | 338,000,000.00 | 0.00 | 338,820,000.00 | |
| 230201 | CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL | 0.00 | 338,000,000.00 | 0.00 | 338,820,000.00 | |
| 23020107 | CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS | 0.00 | 338,000,000.00 | 0.00 | 338,820,000.00 | |
| 2303 | REHABILITATION / REPAIRS | 0.00 | 0.00 | 0.00 | 237,000,000.00 | |
| 230301 | REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL | 0.00 | 0.00 | 0.00 | 237,000,000.00 | |
| 23030106 | REHABILITATION / REPAIRS - PUBLIC SCHOOLS | 0.00 | 0.00 | 0.00 | 237,000,000.00 | |
| 2305 | OTHER CAPITAL PROJECTS | 0.00 | 0.00 | 0.00 | 27,000,000.00 | |
| 230501 | ACQUISITION OF NON TANGIBLE ASSETS | 0.00 | 0.00 | 0.00 | 27,000,000.00 | |
| 23050101 | RESEARCH AND DEVELOPMENT | 0.00 | 0.00 | 0.00 | 27,000,000.00 | |

| 051702600100 | | LOCAL EDUCATION AUTHORITY | | | | |
|--------------|--|---------------------------|--|--|--|--|
|--------------|--|---------------------------|--|--|--|--|

| Code | Description | 2024 Full Year Actuals | 2025 Approved Budget | 2025 Performance January to December | 2026 Proposed Budget |
|---------------|---|------------------------|-------------------------|---|-------------------------|
| 2 | EXPENDITURES | 90,134,243.68 | 1,394,605,926.79 | 653,371,603.53 | 1,659,268,316.76 |
| 21 | PERSONNEL COST | 0.00 | 1,314,225,040.00 | 620,340,310.00 | 1,523,536,129.00 |
| 2101 | SALARY | 0.00 | 1,314,225,040.00 | 620,340,310.00 | 1,523,536,129.00 |
| 210101 | SALARIES AND WAGES | 0.00 | 1,314,225,040.00 | 620,340,310.00 | 1,523,536,129.00 |
| 21010101 | SALARY | 0.00 | 1,314,225,040.00 | 620,340,310.00 | 1,523,536,129.00 |
| 22 | OTHER RECURRENT COSTS | 90,134,243.68 | 80,380,886.79 | 33,031,293.53 | 135,732,187.76 |
| 2202 | OVERHEAD COST | 41,098,467.59 | 36,651,234.15 | 15,061,262.96 | 61,889,740.14 |
| 220201 | TRAVEL & TRANSPORT - GENERAL | 7,899,148.37 | 7,044,387.62 | 2,894,783.13 | 11,895,242.54 |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 7,899,148.37 | 7,044,387.62 | 2,894,783.13 | 11,895,242.54 |
| 220202 | UTILITIES - GENERAL | 1,144,804.11 | 1,020,925.74 | 419,533.79 | 1,723,948.19 |
| 22020203 | INTERNET ACCESS CHARGES | 1,144,804.11 | 1,020,925.74 | 419,533.79 | 1,723,948.19 |
| 220203 | MATERIALS & SUPPLIES - GENERAL | 6,945,144.94 | 6,193,616.17 | 2,545,171.64 | 10,458,619.04 |
| 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 6,945,144.94 | 6,193,616.17 | 2,545,171.64 | 10,458,619.04 |
| 220204 | MAINTENANCE SERVICES - GENERAL | 13,623,168.93 | 12,149,016.34 | 4,992,452.07 | 20,514,983.50 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 13,432,368.24 | 11,978,862.05 | 4,922,529.77 | 20,227,658.80 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE | 190,800.69 | 170,154.29 | 69,922.30 | 287,324.70 |
| 220205 | TRAINING - GENERAL | 1,908,006.85 | 1,701,542.90 | 699,222.98 | 2,873,246.99 |
| 22020501 | LOCAL TRAINING | 1,908,006.85 | 1,701,542.90 | 699,222.98 | 2,873,246.99 |
| 220207 | CONSULTING & PROFESSIONAL SERVICES - GENERAL | 2,671,209.59 | 2,382,160.07 | 978,912.17 | 4,022,545.78 |
| 22020701 | FINANCIAL CONSULTING | 2,671,209.59 | 2,382,160.07 | 978,912.17 | 4,022,545.78 |
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 6,906,984.80 | 6,159,585.31 | 2,531,187.18 | 10,401,154.10 |
| 22021001 | ENTERTAINMENT, HOSPITALITY AND REFRESHMENT | 6,906,984.80 | 6,159,585.31 | 2,531,187.18 | 10,401,154.10 |
| 2204 | GRANTS AND CONTRIBUTIONS GENERAL | 49,035,776.09 | 43,729,652.64 | 17,970,030.57 | 73,842,447.62 |
| 220401 | LOCAL GRANTS AND CONTRIBUTIONS | 49,035,776.09 | 43,729,652.64 | 17,970,030.57 | 73,842,447.62 |
| 22040112 | GRANT TO COMPANIES - RECURRENT | 49,035,776.09 | 43,729,652.64 | 17,970,030.57 | 73,842,447.62 |

| Code | Description | 2024 Full Year Actuals | 2025 Approved Budget | 2025 Performance January to December | 2026 Proposed Budget |
|---------------------|---|------------------------|-----------------------|---|-----------------------|
| 052100100100 | DEPARTMENT OF PRIMARY HEALTH CARE | | | | |
| 2 | EXPENDITURES | 307,641,322.51 | 533,572,145.21 | 155,590,476.86 | 845,242,467.11 |
| 21 | PERSONNEL COST | 275,213,318.00 | 397,153,150.00 | 137,606,659.00 | 548,129,484.00 |
| 2101 | SALARY | 275,213,318.00 | 397,153,150.00 | 137,606,659.00 | 548,129,484.00 |
| 210101 | SALARIES AND WAGES | 275,213,318.00 | 397,153,150.00 | 137,606,659.00 | 548,129,484.00 |
| 21010101 | SALARY | 275,213,318.00 | 397,153,150.00 | 137,606,659.00 | 548,129,484.00 |
| 22 | OTHER RECURRENT COSTS | 32,428,004.51 | 28,918,995.21 | 11,883,817.86 | 48,832,983.11 |
| 2202 | OVERHEAD COST | 14,786,181.56 | 13,186,180.29 | 5,418,658.69 | 22,266,351.74 |
| 220201 | TRAVEL & TRANSPORT - GENERAL | 2,841,912.33 | 2,534,391.20 | 1,041,469.22 | 4,279,605.21 |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 2,841,912.33 | 2,534,391.20 | 1,041,469.22 | 4,279,605.21 |
| 220202 | UTILITIES - GENERAL | 411,871.35 | 367,303.07 | 150,937.57 | 620,232.64 |
| 22020203 | INTERNET ACCESS CHARGES | 411,871.35 | 367,303.07 | 150,937.57 | 620,232.64 |
| 220203 | MATERIALS & SUPPLIES - GENERAL | 2,498,686.21 | 2,228,305.30 | 915,687.91 | 3,762,744.68 |
| 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 2,498,686.21 | 2,228,305.30 | 915,687.91 | 3,762,744.68 |
| 220204 | MAINTENANCE SERVICES - GENERAL | 4,901,269.10 | 4,370,906.56 | 1,796,157.06 | 7,380,768.41 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 4,832,623.87 | 4,309,689.38 | 1,771,000.80 | 7,277,396.30 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE | 68,645.23 | 61,217.18 | 25,156.26 | 103,372.11 |
| 220205 | TRAINING - GENERAL | 686,452.25 | 612,171.79 | 251,562.61 | 1,033,721.06 |
| 22020501 | LOCAL TRAINING | 686,452.25 | 612,171.79 | 251,562.61 | 1,033,721.06 |
| 220207 | CONSULTING & PROFESSIONAL SERVICES - GENERAL | 961,033.16 | 857,040.50 | 352,187.66 | 1,447,209.49 |
| 22020701 | FINANCIAL CONSULTING | 961,033.16 | 857,040.50 | 352,187.66 | 1,447,209.49 |
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 2,484,957.16 | 2,216,061.87 | 910,656.66 | 3,742,070.25 |
| 22021001 | ENTERTAINMENT, HOSPITALITY AND REFRESHMENT | 2,484,957.16 | 2,216,061.87 | 910,656.66 | 3,742,070.25 |
| 2204 | GRANTS AND CONTRIBUTIONS GENERAL | 17,641,822.95 | 15,732,814.92 | 6,465,159.17 | 26,566,631.37 |
| 220401 | LOCAL GRANTS AND CONTRIBUTIONS | 17,641,822.95 | 15,732,814.92 | 6,465,159.17 | 26,566,631.37 |
| 22040112 | GRANT TO COMPANIES - RECURRENT | 17,641,822.95 | 15,732,814.92 | 6,465,159.17 | 26,566,631.37 |
| 23 | CAPITAL EXPENDITURE | 0.00 | 107,500,000.00 | 6,100,000.00 | 248,280,000.00 |
| 2301 | FIXED ASSETS PURCHASED | 0.00 | 10,000,000.00 | 3,000,000.00 | 42,280,000.00 |

| | | | | | |
|----------|--|------|---------------|--------------|----------------|
| 230101 | PURCHASE OF FIXED ASSETS - GENERAL | 0.00 | 10,000,000.00 | 3,000,000.00 | 42,280,000.00 |
| 23010104 | PURCHASE OF MOTOR CYCLES / TRICYCLE | 0.00 | 0.00 | 0.00 | 7,280,000.00 |
| 23010105 | PURCHASE OF MOTOR VEHICLES | 0.00 | 0.00 | 0.00 | 25,000,000.00 |
| 23010122 | PURCHASE OF HEALTH / MEDICAL EQUIPMENT | 0.00 | 10,000,000.00 | 3,000,000.00 | 10,000,000.00 |
| 2302 | CONSTRUCTION / PROVISION | 0.00 | 0.00 | 0.00 | 156,000,000.00 |
| 230201 | CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL | 0.00 | 0.00 | 0.00 | 156,000,000.00 |
| 23020106 | CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES | 0.00 | 0.00 | 0.00 | 156,000,000.00 |
| 2303 | REHABILITATION / REPAIRS | 0.00 | 97,500,000.00 | 3,100,000.00 | 50,000,000.00 |
| 230301 | REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL | 0.00 | 97,500,000.00 | 3,100,000.00 | 50,000,000.00 |
| 23030106 | REHABILITATION / REPAIRS - PUBLIC SCHOOLS | 0.00 | 97,500,000.00 | 3,100,000.00 | 50,000,000.00 |

| 053500100100 DEPARTMENT OF ENVIRONMENTAL SANITATION | | | | | |
|---|--|------------------------|----------------------|--------------------------------------|-----------------------|
| Code | Description | 2024 Full Year Actuals | 2025 Approved Budget | 2025 Performance January to December | 2026 Proposed Budget |
| <u>2</u> | <u>EXPENDITURES</u> | <u>0.00</u> | <u>38,000,000.00</u> | <u>19,200,000.00</u> | <u>141,400,000.00</u> |
| 22 | OTHER RECURRENT COSTS | 0.00 | 0.00 | 19,200,000.00 | 19,200,000.00 |
| 2205 | SUBSIDIES GENERAL | 0.00 | 0.00 | 19,200,000.00 | 19,200,000.00 |
| 220501 | SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS | 0.00 | 0.00 | 19,200,000.00 | 19,200,000.00 |
| 22050101 | SUBSIDY TO GOVERNMENT OWNED COMPANIES | 0.00 | 0.00 | 19,200,000.00 | 19,200,000.00 |
| 23 | CAPITAL EXPENDITURE | 0.00 | 38,000,000.00 | 0.00 | 122,200,000.00 |
| 2302 | CONSTRUCTION / PROVISION | 0.00 | 0.00 | 0.00 | 80,000,000.00 |
| 230201 | CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL | 0.00 | 0.00 | 0.00 | 80,000,000.00 |
| 23020105 | CONSTRUCTION / PROVISION OF WATER FACILITIES | 0.00 | 0.00 | 0.00 | 80,000,000.00 |
| 2303 | REHABILITATION / REPAIRS | 0.00 | 38,000,000.00 | 0.00 | 42,200,000.00 |
| 230301 | REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL | 0.00 | 38,000,000.00 | 0.00 | 42,200,000.00 |
| 23030104 | REHABILITATION / REPAIRS - WATER FACILITIES | 0.00 | 38,000,000.00 | 0.00 | 42,200,000.00 |

| 055100100100 EMIRATE COUNCIL | | | | | |
|------------------------------|--|------------------------|-----------------------|--------------------------------------|-----------------------|
| Code | Description | 2024 Full Year Actuals | 2025 Approved Budget | 2025 Performance January to December | 2026 Proposed Budget |
| <u>2</u> | <u>EXPENDITURES</u> | <u>0.00</u> | <u>137,000,000.00</u> | <u>22,089,625.02</u> | <u>141,388,212.54</u> |
| 21 | PERSONNEL COST | 0.00 | 47,000,000.00 | 22,089,625.02 | 46,388,212.54 |
| 2101 | SALARY | 0.00 | 47,000,000.00 | 22,089,625.02 | 46,388,212.54 |
| 210101 | SALARIES AND WAGES | 0.00 | 47,000,000.00 | 22,089,625.02 | 46,388,212.54 |
| 21010101 | SALARY | 0.00 | 47,000,000.00 | 22,089,625.02 | 46,388,212.54 |
| 23 | CAPITAL EXPENDITURE | 0.00 | 90,000,000.00 | 0.00 | 95,000,000.00 |
| 2302 | CONSTRUCTION / PROVISION | 0.00 | 90,000,000.00 | 0.00 | 30,000,000.00 |
| 230201 | CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL | 0.00 | 90,000,000.00 | 0.00 | 30,000,000.00 |
| 23020104 | CONSTRUCTION / PROVISION OF HOUSING | 0.00 | 90,000,000.00 | 0.00 | 30,000,000.00 |
| 2303 | REHABILITATION / REPAIRS | 0.00 | 0.00 | 0.00 | 65,000,000.00 |
| 230301 | REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL | 0.00 | 0.00 | 0.00 | 65,000,000.00 |
| 23030103 | REHABILITATION / REPAIRS - HOUSING | 0.00 | 0.00 | 0.00 | 65,000,000.00 |